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**1992**

**ANNUAL REPORT**

**TOWN OF SALISBURY**





**POLLY HUNT ADAMS  
(1915 - 1992)**

This year the Salisbury Town Report is dedicated posthumously to Polly Hunt Adams, a long time resident of the Town of Salisbury and one who served the Town for more than twenty years.

At the March 10, 1992 Salisbury Town Meeting fellow Trust Fund Trustee Gudy Ipsen asked those present to recognize Polly for her 18 years of service to the Town as a Trustee of the Trust Funds (1974-92). Polly also served as a member of the Planning Board in its very early days (1970-74). She was also an Honorary Life Member of the Salisbury Historical Society.

Both Polly and Fred were also instrumental in undertaking the complete restoration of Academy Hall which was completed in 1984. Polly also served in the US Navy from April 1942 through June 1966, retiring as a Lt. Commander. She was a CPA and also edited a nationwide women's magazine in the late 1930's.

We are honored to dedicate this 1992 Town Report in the name of Polly Hunt Adams.



### **1992 CITIZEN OF THE YEAR IRENE PLOURDE**

The Citizen of the Year Award for 1992 was presented to Irene Plourde at the 1992 Old Home Day celebration last August. Irene was nominated by her fellow citizens for qualities such as her dedication to the children in Salisbury, and her community service.

Irene has been Principal at the Salisbury Elementary School since 1976, and Principal of both Salisbury and Webster Elementary Schools since 1990. Her dedication to the children of Salisbury and to the community are clear and distinct to those who know her. Needless to say the children love her and she loves them.

Irene's community service includes being a member of the Zoning Board of Adjustment from 1982 to 1991, and the Recreation Committee from 1984 to 1990. She is presently a Trustee of the Salisbury Historical Society.

Outside the community Irene is involved in a variety of church related activities for St. Paul's in Franklin. She is the Director of Rites of Christian Initiation of Adults, a former member of the Parish Council, a former member of the St. Mary's School Board and is currently a member of the Diocesan Pastoral Council (advisors to the Bishop of the Catholic Church of New Hampshire in Manchester).

Irene lives in Salisbury on Route 4 with her cats - Cagney, Lacey, Tuffy, and Cat, and has resided in Salisbury since 1981. Thank you Irene for the time you've given to our children and our community. Salisbury is honored to have you as our 1992 Citizen of the Year!!

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**TOWN OFFICERS****MODERATOR**

Edward D. Bailey, '94

**SELECTMEN**

Mary Heath '93 Sharon MacDuffie '94 Kathleen Downes '95

**ADMINISTRATIVE ASSISTANT TO THE SELECTMEN**

Margaret I. Warren

**TOWN CLERK**

Dora Rapalyea '93

**DEPUTY TOWN CLERK**

Gayle B. Landry

**TAX COLLECTOR**

Gayle B. Landry '93

**DEPUTY TAX COLLECTOR**

Pamela Hutchins

**TREASURER**

Norma C. Lovejoy '93

**DEPUTY TREASURER**

Mary Phillips

**SUPERVISORS OF THE CHECKLIST**Claribel Brockstedt '96 Dorothea Lovejoy '98  
Roy Downes '94**CHIEF OF POLICE**

Gary R. Davis

**FIRE CHIEF**

Edwin Bowne

**ROAD AGENT**

Donald Nixon '93

**LIBRARY TRUSTEES**Pamela Hutchins '93 Patricia McDonough '94  
Sandra Miller '95**LIBRARIAN**

Gail Clukay

**TRUSTEES OF TRUST FUNDS**Gudmund Ipsen '93 Charlotte Hughes '94  
John Phillips '95

HEALTH OFFICER  
Dr. Paul Shaw

FOREST FIRE WARDEN  
Dennis Patten

CIVIL DEFENSE COORDINATOR  
John Lovejoy

BUDGET COMMITTEE

Peter Merkes '93 Norma Lovejoy '94 David Chamberlin '95  
Sandra Miller '93 Joe Landry '94 Charles Haight '95  
Edward Sawyer '93 Don Nixon '94 Kenneth Mailloux '95

PLANNING BOARD

William Lovering '93 William MacDuffie '94  
Robert Irving '95 Geraldine Burgess '93  
Mary Heath (Ex-officio)

ALTERNATES  
David Rapalyea John DeGrassie

ZONING BOARD OF ADJUSTMENT

Mark Hutchins '93 John Bentley '94 Dennis Melchin '95  
Carolyn Wade '93 Charles Bristol '94

ALTERNATES

Steve Preston Joseph Ducharme, Jr. Ray Bailey, Jr.

OVERSEER OF PUBLIC WELFARE  
Board of Selectmen

BUILDING INSPECTOR  
Daisy Dunham

RECREATION COMMITTEE

Raymond Bailey, Jr. Jerry Beck Harold Patten  
Lisa Scrofani-Uhrin Dennis Stewart

CONSERVATION COMMITTEE

Douglas Greiner Louise Andrus Andrew Thompson

RECYCLING COMMITTEE

Peg Boyles Ted Sprague Susan Burkhardt  
Doug Teel Robert Underhill Sharon Nicosia  
Joanne Pollock Sue Scott Donna Bourbeau  
Kathleen Downes (Ex officio)

CAPITAL IMPROVEMENTS COMMITTEE

William Lovering Mary Heath David Chamberlin  
Kathleen Downes

**WARRANT FOR THE ANNUAL TOWN MEETING**

THE POLLS WILL BE OPEN FROM 1:00 PM TO 7:30 PM  
ABSENTEE BALLOTS WILL BE PROCESSED AND CAST AT 5:00 PM  
BUSINESS MEETING AT 7:30 PM

To the Inhabitants of the Town of Salisbury, in the County of Merrimack, in the State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in Salisbury on Tuesday, the 9th day of March, 1993 at one o'clock in the afternoon to act upon the following subjects by ballot; Polls will close for balloting no earlier than the end of the Business Meeting.

1. To choose the following Town Officers for the ensuing year: Selectman, Treasurer, Tax Collector, Town Clerk, Road Agent, Library Trustee, Trustee of Trust Funds, Budget Committee, Supervisor of Checklist, Planning Board and Recreation Committee.
2. To see if the Town will vote by Official Ballot to accept the changes proposed by the Planning Board to the Zoning Ordinances as printed in the 1992 Salisbury Town Report.

And to act upon the following subjects at the Business Meeting at 7:30 PM.

3. To hear the reports of the Officers of the town, agents, auditors and committees appointed and pass any vote relating thereto.
4. To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000) to be added to the Recreational Facilities Capital Reserve Fund, established in 1986.
5. To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000) to be added to the North Road Bridge Capital Reserve Fund, established in 1991.
6. To see if the Town will vote to raise and appropriate the sum of Ten Thousand Dollars (\$10,000) (\$7,500 for a future fire truck and \$2,500 for a future police cruiser) to be added to the Emergency Services Equipment Capital Reserve Fund, established in 1987.

7. To see if the Town will vote to raise and appropriate the sum of Seven Thousand Dollars (\$7,000) for the purpose of purchasing a Heart Defibrillator for the Salisbury Rescue Squad. (Not recommended by the Budget Committee.)
8. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of a Heart Defibrillator, and to raise and appropriate the sum of Three Thousand Five Hundred Dollars (\$3,500) to be placed in this fund, and to designate the Selectmen as agents to expend.
9. To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of implementing the E-911 Property/Street Numbering System, and to raise and appropriate the sum of Five Thousand Dollars (\$5,000) to be placed in this fund, and to designate the Selectmen as agents to expend.
10. To see if the Town will vote to authorize the Selectmen to appoint a five (5) member committee, for the purpose of updating the Town Tax Maps for use in implementing the E-911 Property/Street Numbering System.
11. To see if the Town will vote to raise and appropriate the sum of Twenty Five Hundred Dollars (\$2,500) to be added to the Reassessment of the Town Capital Reserve Fund, established in 1976.
12. To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000) to be added to the Town Buildings and Grounds Capital Reserve Fund, established in 1972, and renamed in 1992.
13. To see if the Town will vote to appropriate the sum of One Thousand Five Hundred Dollars (\$1,500) for the general maintenance of Town Cemeteries, and to authorize the transfer of One Thousand Five Hundred Dollars (\$1,500) from the Cemetery Trust Funds for that purpose.
14. To see if the Town will vote to appropriate up to the sum of Thirty Five Hundred Dollars (\$3,500) to purchase a new York Rake for the Highway Department, and authorize the withdrawal of up to the sum of Thirty Five Hundred Dollars (\$3,500) from the Highway Equipment Capital Reserve Fund, established in 1971 for this purpose.

15. To see if the Town will vote to raise and appropriate a sum not to exceed \$20,000 for the purpose of installing a lift for access for the disabled at Academy Hall, with the Town share of the total to be raised by general taxation limited to 1/4 or a maximum of \$5,000; and to authorize the Selectmen to apply for, accept, and expend grant moneys therefor; and to further authorize the Selectmen to accept and expend up to \$5,000 from the Bartlett Subordinate Grange as its share of the costs. The appropriation of Town Funds in this article is contingent upon not less than 1/2 of the total expenditure being funded by grant(s) and not less than 1/4 being funded by the Grange.
16. To see if the Town will vote to raise and appropriate a sum not to exceed \$5,000 as the Town's share of the costs of evaluation of the feasibility and expenses of improvements to portions of Mill Road from the north end of the West Salisbury Cemetery to the northern end of Peter's Bridge, Peter's Bridge itself, and Mill Road from the southern end of Peter's Bridge to the southerly end of the CACEL property; and to authorize the withdrawal of not more than \$5,000 from the Road Maintenance Capital Reserve Fund for the portions of the study for land in the flood control reservoir area with the remainder of the Town's share paid by general taxation. The Town's share of the costs shall be determined by the Planning Board, with the remainder to be paid by CACEL in conjunction with its proposed subdivision in the area.
17. To see if the Town will vote to convey the Salisbury Weights and Measures to the Salisbury Historical Society, subject to restrictions contained in deed, for the sum of \$1.00, and that the Selectmen be authorized and directed to execute, seal and deliver said deed for same, provided that these objects be kept and preserved by the Salisbury Historical Society for exhibition to the public and not disposed of privately; title to said articles to revert to the Town if and when the Society ceases to function as such.
18. To see if the Town will vote to accept the budget as presented by the Budget Committee and to raise and appropriate such sums as may be necessary to defray Town charges for the ensuing year, or to pass any vote relating thereto.

19. To see if the Town will vote to authorize the Board of Selectmen and Treasurer to borrow money on the notes of the Town in anticipation of taxes, pursuant to RSA 33:7.
20. To see if the Town will vote to establish a Board of three (3) Cemetery Trustees, to oversee the administration and operation of Town Cemeteries, said Trustees shall serve for staggered terms of three (3) years each, pursuant to RSA 289:7.
21. To see if the Town will vote to rescind the authority to borrow funds for replacement of Peter's Bridge as authorized by Article 17 of the 1985 Annual Town Meeting as the project has been completed without having issued all the bonds so authorized.
22. To see if the Town will vote to authorize the Board of Selectmen to apply for, receive and expend federal and state grants which may become available during the course of the year, in accordance with RSA 31:95-b and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the Town may legally appropriate money.
23. To see if the Town will vote to authorize the Selectmen to transfer tax liens acquired by the Town at a Tax Collector's Sale or to convey title to real estate acquired pursuant to a Tax Collector's deed by public auction, sealed bid or in such manner as the Selectmen may determine as justice may require, pursuant to RSA 80:80.
24. To see if the Town will vote to authorize the Selectmen to sell Town property with a value under Twenty Five Hundred Dollars (\$2,500).
25. To transact any other business that may legally come before this meeting.

GIVEN UNDER OUR HANDS & SEAL THIS 12<sup>th</sup> DAY OF FEBRUARY, 1993.

Kathleen Downes  
Kathleen Downes, Chairman

Sharon MacDuffie  
Sharon MacDuffie

Mary R Heath  
Mary R. Heath

A true copy of the 1993 Salisbury Town Warrant - Attest:

Kathleen Downes  
Kathleen Downes, Chairman

Sharon MacDuffie  
Sharon MacDuffie

Mary R Heath  
Mary R. Heath

2/5/93  
WRRNT

## PROPOSED BUDGET 1993

	Actual Appropriations Prior Year	Actual Expenditures Prior Year	Selectmen's Budget Ensuing Fiscal Year	Recom-mended Ensuing Fiscal Year by Budget Committee	Not Recom-mended by Budget Committee
<b>GENERAL GOVERNMENT</b>					
Executive	\$ 20,900	\$ 24,236	\$ 24,900	\$ 24,900	
Elec., Reg., & Vital Stat.	10,195	8,840	9,120	9,120	
Financial Administration	25,165	25,843	29,590	29,590	
Legal Expense	3,000	2,793	4,000	4,000	
Personnel Administration	4,500	4,544	4,800	4,800	
Planning and Zoning	3,860	1,171	3,855	3,855	
General Government Bldg. W.A.#15	11,800	10,728	38,500	38,500	
Cemeteries	3,000	1,783	3,000	3,000	
Insurance	15,850	16,633	16,300	16,300	
Advertising and Reg. Assn.	1,600	1,885	2,905	2,905	
<b>PUBLIC SAFETY</b>					
Police	12,976	11,385	13,416	13,416	
Ambulance	8,500	8,183	9,300	9,300	
Fire	15,000	13,983	18,200	18,200	
Building Inspection	2,170	443	2,170	2,170	
Emergency Management	1,001	1,115	1,001	1,001	
<b>HIGHWAYS AND STREETS</b>					
Highways and Streets	113,500	102,500	113,400	113,500	
Street Lighting	1,300	1,292	1,350	1,350	
<b>SANITATION</b>					
Solid Waste Collection	2,700	1,946	2,100	2,100	
Solid Waste Disposal	48,000	42,138	44,140	44,140	
Solid Waste Cleanup			4,141	4,141	
<b>HEALTH</b>					
Pest Control	100		100	100	
Health Agencies and Hospitals	1,951	1,950	2,051	2,051	
<b>WELFARE</b>					
Direct Assistance	11,050	2,251	11,073	11,073	
<b>CULTURE AND RECREATION</b>					
Parks and Recreation	1,325	1,317	1,615	1,615	
Library	7,691	7,691	8,282	8,282	
Patriotic Purposes	1,000	1,019	1,200	1,200	
<b>CONSERVATION</b>					
Conservation Com.	1		125	125	
<b>DEBT SERVICE</b>					
Princ.-Long Term Bonds					
& Notes	25,667	25,667	25,667	25,667	

Int.-Long Term Bonds & Notes	4,300	3,920	2,500	2,500	
Interest on TAN	1	861	1,000	1,000	
<b>CAPITAL OUTLAY</b>					
Heart Defibrillator W.A. #7			7,000		7,000
York Rake W.A. #14			3,500	3,500	
Road Maintenance W.A. #16			5,000	5,000	
Recreation-Soccer Field	15,000	8,000*			
(*\$7,000 returned to Cap. Res. Fund until completion of project.)					
Closing Landfill/Hydro Testing	2	7,045			
<b>OPERATING TRANSFERS</b>					
To Capital Reserve Funds:					
Recreational Facilities W.A. #4			2,000	2,000	
North Road Bridge W.A. #5	1,000	1,000	1,000	1,000	
Heart Defibrillator W.a. #8			3,500	3,500	
E-911 W.A. #9			5,000	5,000	
Emergency Services W.A. #10	9,500	9,500	10,000	10,000	
Reassessment W.A. #11	2,500	2,500	2,500	2,500	
Town Blds & Grounds W.A. #12	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	
<b>TOTAL APPROPRIATIONS</b>	<b>\$387,105</b>	<b>\$355,162</b>	<b>\$440,401</b>	<b>\$433,401</b>	<b>\$ 7,000</b>

**10% LIMITATION PER RSA 32:8**

Total Amount Recommended by Budget Committee		\$433,401
<b>LESS EXCLUSIONS:</b>		
Principal: Long-Term Bonds & Notes		\$ 25,677
Interest: Long-Term Bonds & Notes		<u>2,500</u>
Total Exclusions		\$ 28,167
Amount Recommended Less Exclusions		\$405,234
10% of Amount Recommended Less Exclusions		\$ 40,523
Add Total Amount Recommended by Budget Committee		
Less Exclusions		<u>405,234</u>
Maximum Amount That May Be Appropriated		\$445,757

## SOURCES OF REVENUE

	Estimated Revenues Prior Year	Actual Revenues Prior Year	Selectmen's Budget Ensuing Fiscal Year	Estimated Revenues Ensuing Fiscal Year
<b>TAXES</b>				
Land Use Change Taxes	\$ 4,665	\$ 4,665	\$ 2,000	\$ 2,000
Yield Taxes	19,000	25,336	15,000	15,000
Int. & Pen. on Delinquent Taxes	35,000	31,504	30,000	30,000
Inventory Penalties	500	740	500	500
<b>LICENSES, PERMITS AND FEES</b>				
Business Licenses and Permits	150	154	150	150
Motor Vehicle Permit Fees	55,000	68,451	60,000	60,000
Other Licenses, Permits & Fees,				
Building Permits	2,500	2,554	2,000	2,000
<b>FROM FEDERAL GOVERNMENT</b>				
PILT		1,851	1,750	1,750
<b>FROM STATE</b>				
Shared Revenue	7,809	22,505	20,000	20,000
Highway Block Grant	33,788	33,767	38,918	38,918
State & Fed. Forest Land Reimb.	912	912	900	900
Flood Control Reimbursement	26,382	**26,612	25,000	25,000
Recycling & Forest Fire Grant		3,341	500	500
<b>CHARGES FOR SERVICES</b>				
Income from Departments	800	855	800	800
Other Charges	150	150	150	150
<b>MISCELLANEOUS REVENUES</b>				
Sale of Municipal Property	600	566	500	500
Interest on Investments	6,500	6,918	6,500	6,500
Other (3503-3506-3509)	3,500	4,266	4,000	4,000
<b>INTERFUND OPERATING TRANSFERS FROM</b>				
Gen'l Gov't Bldg AH Lift W.A. #15			15,000	15,000
Capital Reserve Fund				
Highway Equipment W.A. #14			3,500	3,500
Peter's Bridge		11,369	10,000	10,000
Road Mainentnance W.A. #16			5,000	5,000
Recreational Facilities	15,000	*15,000	*7,000	*7,000
* \$7,000 returned to Trustees 12/31/92, to be used in 1993 to comp. proj.				
Cemetery W.A. #13	1,000	1,000	1,500	1,500
<b>OTHER FINANCING SOURCES</b>				
Fund Balance:				
Items Voted From Surplus	29,933			
<b>TOTAL REVENUES AND CREDITS</b>	\$243,278	\$262,619	\$250,768	\$250,768

Total Appropriations	\$443,401
Less: Amount of Estimated Revenues, Exclusive of Property Taxes	
<u>250.768</u>	
Amount of Taxes to be Raised (Exclusive of School and County Taxes)	\$182,633

\*\*This amount re'd in 1993, but noted receivable by Auditor.

**TOWN OF SALISBURY  
1992 EXPENDITURES & 1993 SELECTMEN'S BUDGET PROPOSALS**

APPROPRIATION	1992 APPROPRIATION	1992 EXPENDITURES (AS OF 12-31-92)	1993 SELECTMEN'S BUDGET		BUDGET RECOMMEND	COMMITTEE RECOMMEND/NOT RECOMMEND
			BUDGET	SELECTIONS		
<b>GENERAL GOVERNMENT</b>						
<b>4130</b>	<b>EXECUTIVE</b>	\$ 20,900	\$ 24,236.25	\$ 24,900	\$ 24,900	
Board of Selectmen	5,400	5,400	5,400	5,400	5,400	
Administrative Ass't.	13,000	16,945	16,945	13,500		
Municipal Secretary	2,500	1,891.25	1,891.25	5,000		
Miscellaneous (Merit)				1,000		
<b>4140</b>	<b>ELECTION, REGISTRATION &amp; VITAL STATISTICS</b>	\$ 10,195	\$ 8,840.26	\$ 9,120	\$ 9,120	
Town Clerk Functions	7,695	7,237.14	7,237.14	8,420		
Salary	1,750	1,750	1,750	2,250		
Deputy Clerk	600	580.13	580.13	625		
Clerk Fees	4,800	4,362.01	4,362.01	4,800		
Supplies	115	115	115	315		
Training	350	350	350	350		
Dues	80	80	80	80		

APPROPRIATION	1992 APPROPRIATION	EXPENDITURES (AS OF 12-31-92)	1992	1993	RECOMMEND/BUDGET	BUDGET COMMITTEE RECOMMEND/NOT RECOMMEND
			SELECTMEN'S BUDGET	S		
Moderator	300	300	300	75		
Voter Registration	700	620	620	225		
General Expenses	1,500	683.12	400			
Ballot Clerks	500	335.76	100			
Printing	500	185.36	200			
Meals	500	162	100			
				\$ 29,590		
4150 FINANCIAL ADMIN.	\$ 25,165	\$ 25,842.71	\$ 29,590			
General Expenses	\$ 3,550	\$ 2,270.38	\$ 3,650			
Postage	1,000	343.89	1,000			
Telephone	1,000	813.74	1,000			
Mileage	150	87.25	150			
Equip. Expenses	\$ 1,500	\$ 1,025.50	\$ 1,500			
Audit	\$ 3,300	\$ 3,300	\$ 3,400			
Town Report	1,500	1,177	1,700			
Assessing	1,500	1,360	2,000			
Tax Collector	7,515	7,267.56	8,840			
Salary	1,750	1,750	2,250			
Deputy Collector	600	538.56	625			
Fees	3,800	3,614	3,600			
Supplies	1,000	1,000	2,000			
Training	350	350	350			
Dues	15	15	15			

APPROPRIATION	1992 APPROPRIATION	1992 EXPENDITURES (AS OF 12-31-92)	1993 SELECTMAN'S BUDGET	BUDGET COMMITTEE
				RECOMMEND/NOT RECOMMEND
Treasurer	1,400	1,475	1,600	
Salary	900	900	1,000	
Deputy	500	500	525	
Training		50	50	
Dues		25	25	
Data East	2,000	938	1,250	
State & County Fees	1,000	687.92	1,000	
Purchasing	2,500	6,581.85	5,900	
Supplies	500	871.86	1,500	
New Equipment	2,000	5,709.99	4,400	
Training	800	785	250	
4153 LEGAL EXPENSES	\$ 3,000	\$ 2,793.37	\$ 4,000	\$ 4,000
4155 PERSONNEL ADMIN.	\$ 4,500	\$ 4,544	\$ 4,800	\$ 4,800
4191 PLANNING & ZONING	\$ 3,860	\$ 1,171.34	\$ 3,855	\$ 3,855
Planning Board (Encumber \$3260 - 1993)	3,400	1,118.37	3,400	
Zoning Board	460	52.97	455	

		1992 APPROPRIATION	1992 EXPENDITURES (AS OF 12-31-92)	1993 EXPENDITURES (AS OF 12-31-92)	SELECTMEN'S BUDGET	BUDGET / COMMITTEE RECOMMEND / NOT RECOMMEND
4194 GEN GOV'T BLDGS.	\$ 11,800	\$ 10,727.69	\$ 38,500	\$ 38,500		
Town Buildings	9,000	10,727.69	9,500			
Fuel	3,000	2,751.10	3,000			
Electric/Heat	3,000	2,875.56	3,000			
Bldg. Maint enance	3,000	2,795.03	2,500			
Grounds Maintenance			1,000			
Projects	2,800	2,306	14,000			
Firehouse Furnace/Chimney		2,306				
Firehouse Roof			6,000			
Heating System (Academy Hall/Office Area)			3,000			
Academy Hall Lift			20,000			
4195 CEMETERIES	\$ 3,000	\$ 1,782.78	\$ 3,000	\$ 3,000		
INSURANCE	\$ 15,850	\$ 16,633.48	\$ 16,300	\$ 16,300		
NHMA Insurance Pool	9,900	9,765	9,900			
Public Official's Liab.	1,725	1,899	1,725			
Workman's Comp	3,400	3,748.29	3,400			
Town Officer's Bond	825	841	825			
Unemployment Comp	0	380.19	450			
4197 ADVERTISING & REGIONAL ASSOCIATION DUES	\$ 1,600	\$ 1,884.50	\$ 2,905	\$ 2,905		
Association Dues	1,600	1,884.50				
Advertising			1,655			
Public Notices			250			
			1,000			

	APPROPRIATION	1992 APPROPRIATION	1992 EXPENDITURES (AS OF 12-31-92)	SELECTMEN'S BUDGET	BUDGET	COMMITTEE
					RECOMMEND/NOT RECOMMEND	
4210 POLICE DEPARTMENT	\$ 12,976	\$ 11,384.57	\$ 13,416	\$ 13,416		
Administration	9,226	7,636.62	9,226			
Labor	8,326	6,872	8,326			
(Encumber \$1,000 for new officer)						
Telephone	900	764.62	900			
General Expenses	800	806.55	800			
Cruiser Expenses	950	501.40	950			
Training	0	0	0			
Dispatch	2,000	2,040	2,040			
Special Details (DARE)		400				
4215 AMBULANCE	\$ 8,500	\$ 8,183.42	\$ 9,300	\$ 9,300		
Penacook Rescue	7,000	7,000	7,000			
Salisbury Rescue	1,500	1,183.42	2,300			
(1992 Expended \$1500 from encumbered funds)						
(1993 Encumber \$300 for training)						
4220 FIRE DEPARTMENT	\$ 15,000	\$ 13,982.86	\$ 18,200	\$ 18,200		
Administration	1,500	774.65	1,000			
Telephone	500	337.48	500			
Miscellaneous	1,000	437.17	500			
Incentive Pay	3,000	3,000	3,600			

APPROPRIATION	1992 APPROPRIATION	1992 EXPENDITURES (AS OF 12-31-92)	1993 SELECTMEN'S BUDGET	BUDGET	COMMITTEE
				RECOMMEND/NOT RECOMMEND	
Training (Encumber \$500 for training - 1993)	500	500	500	1,000	
Dispatch	3,900	3,883	4,600		
Repair Services	4,500	4,248.07	4,000		
Maintenance Radio/Pager	4,000 500	3,748.07 500	3,000 1,000		
New Equipment	1,600	1,577.14	4,000		
4240 BUILDING INSPECTOR	\$ 2,170	\$ 443.08	\$ 2,170	\$ 2,170	
4290 EMERGENCY MANAGEMENT	\$ 1,001	\$ 1,115.20	\$ 1,001	\$ 1,001	
Civil Defense Forest Fire Control	1,000	0	1	1,000	
4312 HIGHWAYS & STREETS	\$ 113,500	\$ 102,500.30	\$ 113,500	\$113,500	
Summer Maintenance	15,000	16,661.96	15,000		
Winter Maintenance	60,000	53,527.85	60,000		
Roadside Mowing	2,500	1,960	2,500		
Payment To Warner	750	750	1,500		
Dust Control	2,500	572.25	2,500		
Paved Roads	15,500	11,795.02	17,500		
Unpaved Roads	11,800	12,388.98	10,225		
Tree/Debris Removal	4,000	3,280.84	4,000		
Miscellaneous	1,450	1,563.40	275		
(Encumber \$1900 for Dust Control - 1993)					
4316 STREET LIGHTING	\$ 1,300	\$ 1,291.91	1,350	\$ 1,350	

	APPROPRIATION	1992 APPROPRIATION	1992 EXPENDITURES (AS OF 12-31-92)	1993 SELECTMEN'S BUDGET	BUDGET RECOMMEND	COMMITTEE RECOMMEND/NOT RECOMMEND
<b>SANITATION</b>						
4323	SOLID WASTE COLL.	\$ 2,700	\$ 1,946.12	\$ 2,100		\$ 2,100
	Recycling	\$ 2,700	\$ 1,946.12	\$ 2,100		
4324	SOLID WASTE DISP.	\$ 48,000	\$ 42,138.13	\$ 44,140		\$ 44,140
	Transfer Station Op.	30,000	27,491.50	4,680		
	Transfer Station Equip.			10,140		
	Container Rental			2,880		
	Contracted Hauling			11,440		
	Co-Op Tipping Fee	14,611	14,642.63	15,000		
	Other	3,389	4	0		
	(Encumber \$3385 for seasonal containers - 1993)					
4325	SOLID WASTE CLEAN-UP	\$ 0	\$ 0	\$ 4,141		\$ 4,141
	Well Monitoring					
	Contracted Eng. Serv.			3,600		
	Maintenance			1		
				540		
<b>HEALTH</b>						
4414	ANIMAL CONTROL	\$ 100	\$ 0	\$ 100		\$ 100
4415	HEALTH AGENCIES & HOSPITALS	\$ 1,951	\$ 1,950	\$ 2,051		\$ 2,051
	Health Officer	100	0	100		
	Mediation	1	0	1		
	Visiting Nurse	1,750	1,750	1,750		
	Hospitals			200		

		APPROPRIATION	1992 APPROPRIATION	1992 EXPENDITURES (AS OF 12-31-92)	1993 SELECTMEN'S BUDGET	BUDGET / COMMITTEE RECOMMEND / NOT RECOMMEND
4442	DIRECT ASSISTANCE	\$ 11,050	\$ 2,250.85	\$ 11,073	\$ 11,073	
	General Assistance	10,000	1,228.85		10,000	
	CAP	1,050	1,022		1,073	
	<b>CULTURE &amp; RECREATION</b>					
4520	RECREATION	\$ 1,325	\$ 1,316.78	\$ 1,615	\$ 1,615	
	Mowing	600	270		990	
	Rototilling	70			50	
	Electricity	250			250	
	Sanitation	130			195	
	Soccer/Basketball	150			325	
	League Fees	125			125	
4550	LIBRARY	\$ 7,691	\$ 7,691	\$ 8,282	\$ 8,282	
	Salary	3,691			3,822	
	Books/Video	3,350			3,750	
	Supplies	325			350	
	Equipment	0			0	
	Telephone	150			150	
	Training	175			175	
	Programs	0			0	
	Dues	0			35	
4583	PATRIOTIC PURPOSES	\$ 1,000	\$ 1,018.95	\$ 1,200	\$ 1,200	
	Old Home Day	1,000	1,018.95		1,000	
	Flags	0	0		200	

	APPROPRIATION	1992 APPROPRIATION	1992 EXPENDITURES (AS OF 12-31-92)	1993 SELECTMEN'S BUDGET	BUDGET RECOMMEND	COMMITTEE RECOMMEND/NOT RECOMMEND
CONSERVATION	\$ 1	\$ 0	\$ 125	\$ 125		
4611 CONSERVATION	\$ 1	\$ 0	\$ 125	\$ 125		
DEBT SERVICE	\$ 29,968	\$ 30,448	\$ 29,167	\$ 29,167		
4711 LONG TERM NOTES & BONDS	\$ 25,667	\$ 25,667	\$ 25,667	\$ 25,667		
4721 INTEREST ON LONG TERM NOTES	\$ 4,300	\$ 3,920	\$ 2,500			
4723 INTEREST ON TAN	\$ 1	\$ 861	\$ 1,000			
<hr/>						
CAPITAL OUTLAY						
Closing Landfill	\$ 1	\$ 1,127.75	\$ 0			
('92 balance \$14,824 - balance forward \$13,696.25)						
Hydro Testing	\$ 1	\$ 5,917.50	\$ 0			
('92 balance \$6,681 - balance forward \$763.50)						
Rec. Facilities	\$ 15,000	\$ 8,000*	\$ 0			
(*\$7,000 returned to Cap. Res. Fund until completion of project)						
Highway Equip. (new York Rake)	\$ 0	\$ 0	\$ 3,500	\$ 3,500		
Road Maint. (Feasibility study)	\$ 0	\$ 0	\$ 5,000	\$ 5,000		
Heart Defibrillator			\$ 7,000	\$ 0	\$ 7,000	

APPROPRIATION 1992	APPROPRIATION 1992	EXPENDITURES (AS OF 12-31-92)	1993		BUDGET RECOMMEND/NOT RECOMMEND
			SELECTMEN'S BUDGET	COMMITTEE	

**4915 TRANSFERS TO CAPITAL RESERVE FUNDS**

Road Maintenance	\$ 9,500	\$ 9,500	\$ 10,000	\$ 10,000
Emergency Services	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Reassessment			\$ 2,000	\$ 2,000
Recreational Facilities			\$ 1,000	\$ 1,000
Town Bldgs & Grounds	\$ 1,000	\$ 1,000		
Highway Equipment				
North Road Bridge	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Heart Defibrillator			\$ 3,500	\$ 3,500
E-911			\$ 5,000	\$ 5,000
<b>TOTALS:</b>	<b>\$ 14,000</b>	<b>\$14,000</b>	<b>\$25,000</b>	<b>\$ 25,000</b>

TOTALS:	\$ 387,105	\$ 355,162.80	\$ 440,401	\$ 433,401

## SELECTMEN'S REPORT

Last May 25th, Ray Robbins resigned from the Board of Selectmen for personal reasons. We want to express our thanks to Ray for his two plus years which he served the Town as Selectman and wish him well. On June 8, 1992 the remaining Board members appointed Mary Heath to serve the remainder of Ray's term. Mary has served as an alternate on the Planning Board and is familiar with our zoning and sub-division regulations. She also brings experience with computers, office procedures and has a professional attitude that is of great help in the day-to-day operation of Town business.

Once again, with the cooperation of department heads, budget committee, and selectmen, the cost of running the Town was kept to a tolerable level while adequate services were maintained. The tax rate for 1992 of \$16.75 was just a little higher than 1991. As we prepare for the 1993 budget, we will again try to keep costs down. However, there are drawbacks to holding the line. Cuts are made in areas where priority is lower than other areas and eventually it catches up with us. The Town buildings have been on the low priority list and we must address painting, general maintenance and ADA (American Disability Act) regulations.

The furnace and chimney was replaced at the fire station. This was an expense which was not anticipated and necessitated the project of partial shingling of the fire station to be put on hold. We have allowed for the entire fire station roof to be shingled in the 1993 proposed budget.

Some of the changes at Academy Hall includes a new computer with various software to help automate the Town office. We also added an answering machine to inform the public of our hours. Office hours have been increased to include Tuesday evenings. We expect to review alternative heating systems for Academy Hall and renovation of the current wood shed for office space during 1993. The ADA requires Town buildings become more accessible to the general public. We are researching a lift for access to the second floor of Academy Hall, re-designing the bathrooms to enable handicapped accessibility. We will also be prepared to have interpreters available, upon request, at public hearings.

In response to the resolution passed at last year's Town Meeting concerning the town line alteration for the Quimby Road area of Salisbury, a Committee was formed to review the issue. At this time, we are awaiting the NH's Legislature's vote on House Bill 281. If this bill is enacted by the Legislature, the issue will be brought to the citizens of the Towns of Salisbury and Warner by public hearings and Town Meeting. A 2/3 vote of both towns is required for the town line alteration.

With the signing of a contract with Cable One of Andover, it looked as if we would be able to offer Cable TV to most of our Town citizens. However, the company filed bankruptcy shortly after Salisbury signed the contract. Late in 1992, a company purchased Cable One, but at the present time it still doesn't look very promising that the remainder of the Town will be serviced.

The Capital Improvements Committee met with the Department Heads and developed a five year Capital Improvements Plan. The Plan will give the Selectmen, Budget Committee and Planning Board direction and guidance in prioritizing projects. It may also serve as an effective tool for the Planning Board as it reviews subdivision requests and their impacts on Town services and equipment requirements.

In the Spring of 1993, we will be ready to go out to bid for the closure of the Landfill. This has been a long process and the Board hopes to finalize the closure in 1993.

The Soccer Field is expected to be completed this Spring. Although the children may not be able to play on the field this year, we can look forward to enjoying many games in Salisbury.

As indicated last year, the Town Office is becoming automated. In 1992 we purchased a new computer, printer and several software programs. We currently have word processing capabilities and will begin training in February with the financial programs. We hope to purchase additional software in 1993 which will enable us to produce our tax bills, property inventory, voter checklists and several other municipal-type projects.

The Board would like to remind the Town citizens that all meetings are open to the public and we encourage you to attend the meetings to give support and guidance to your Town officials. All meetings and hearings are posted unless they are regularly scheduled. Anyone wishing to know the schedule of the various committee and board meetings may contact the Selectmens Office. The Board of Selectmen meet twice a month, the second and fourth Mondays. The Office is open Tuesday and Thursday mornings and also Tuesday evenings. The Board is trying to make itself more available to the public and will schedule individual meetings as requested.

Respectfully submitted,

*Kathleen Downes*  
Kathleen Downes, Chairman

*Sharon MacDuffie*  
Sharon MacDuffie

*Mary Heath*

Mary Heath

**TAX COLLECTOR'S REPORT**  
**Fiscal Year Ended December 31, 1992**

	Levies Of:	
	1992	1991
Uncollected Taxes - Beginning of Year:		
Property Taxes	\$ 176,116.46	
Land Use Change Tax	4,612.90	
Revenues Committed - This Year:		
Property Taxes	\$1,078,561.71	
Land Use Change Tax	4,665.00	
Yield Taxes	23,739.00	
Overpayments:		
Property Taxes	585.73	
Interest Collected on Delinquent Taxes:	1,953.45	13,155.81
<b>TOTAL DEBITS:</b>	<b>\$1,109,504.89</b>	<b>\$ 193,885.17</b>
Remitted to Treasurer During Fiscal Year:		
Property Taxes	\$ 915,716.32	\$ 176,116.46
Land Use Change Tax	4,665.00	
Yield Taxes	23,403.00	
Utilities	1,953.45	
Abatements Made:		
Property Taxes	\$ 5,018.52	
Uncollected Taxes - End of Fiscal Year:		
Property Taxes	\$ 158,412.60	
Yield Taxes	336.00	2,679.41
<b>TOTAL CREDITS:</b>	<b>\$1,109,504.89</b>	<b>\$ 193,885.17</b>

**SUMMARY OF TAX SALES ACCOUNTS**  
**Fiscal Year Ended December 31, 1992**

Unredeemed Taxes	
Balance at Beginning of FY '92	\$ 67,305.57
Liens Sold/Executed During FY '92	109,431.78
Interest Collected After Sale/Lien Execution	16,394.81
	-----
<b>TOTAL DEBITS:</b>	<b>\$ 193,132.16</b>
 Remittance to Treasurer:	
Redemptions	\$ 95,014.36
Interest/Costs (After Sale/Lien Execution)	16,394.81
Abatements of Unredeemed Taxes	2,039.29
Unredeemed Taxes on Initial Sale/Lien	79,683.70
	-----
<b>TOTAL CREDITS:</b>	<b>\$ 193,132.16</b>

### TOWN CLERK'S REPORT

Another year has passed and once again our office has seen many changes. Last year I reported to you that I was concerned about the preservation of our old vital record books. This year I have put into my budget a new line item called Records Management. By initiating this line item I will be able to start to preserve your Town History books. The oldest book dates back to 1797 and tells of marriages, births and deaths in our town at that time. I find this information very interesting and an important part of our town heritage.

Last year was a big year for elections. You, as voters, can be very proud. In the 1992 Presidential Election 89.5% of the registered voters in this town voted on that day. I find that turnout to be a tribute to your patriotism.

As some of you may know, I have been going to Salve Regina University in Newport, Rhode Island. At Salve I'm studying to become a Certified Municipal Clerk. Last year I received a full scholarship by applying to the New Hampshire Town Clerk's Association, the New England Town Clerk's Association and the International Institute of Municipal Clerks Association. I was one of the only New England Town Clerks to receive a full scholarship to the University. This August I will be completing my third and final year at Salve and receiving my certification.

As always, it has been a pleasure to be your Town Clerk for the year 1992 and I hope to continue my services for many more years.

DORA RAPALYEA  
TOWN CLERK

**TOWN CLERK'S REVENUES RECEIVED  
FOR THE YEAR ENDING DECEMBER 31, 1992**

	Revenue	Clerk Fees
MV Permits	\$66,139.00	\$ 1,936.50
NHMV Stickers	2,312.00	1,734.00
Titles	334.00	334.00
Dog Licenses	949.50	86.50
UCC Forms	154.00	154.00
Marriage Licenses	400.00	70.00
Vital Records	0.00	0.00
Certified Copies	13.00	7.00
Pole Licenses	0.00	0.00
Dredge & Fill	0.00	0.00
Boat Registrations	307.66	19.00
Filing Fees	6.00	0.00
 <b>TOTAL:</b>	 <b>\$70,615.16</b>	 <b>\$ 4,341.00</b>
 Deputy Town Clerk Fees		 654.50
 Net Town Clerk Fees		 \$ 3,686.50

NET REVENUES RECEIVED FOR THE TOWN: \$66,274.16

Respectfully submitted,

DORA RAPALYEA  
TOWN CLERK

**SCHEDULE OF TOWN PROPERTY**

Academy Hall - building, contents	\$ 286,000
Town Hall - building, contents	198,500
Library - building, contents	111,000
Fire Department - bldg, contents (trucks)	272,000
Salt Shed	10,000
Land	174,400

**SUMMARY INVENTORY**

Land	\$ 28,089,850
Buildings	32,122,354
Utilities	4,238,257
Mobile Homes	464,350
Elderly Exemptions	125,000

Number of War Service Credits: 105

**TAX RATE APPROVAL LETTER**

November 3, 1992

Net Assessed Valuation	\$ 64,789,811
Taxes Committed to Collector:	
Town Property Taxes Assessed	\$ 1,085,229
Total Gross Property Taxes	\$ 1,085,229
Less: Est. War Service Credit	11,800
Net Property Tax Commitment	\$ 1,073,429
Net School Appropriations	\$ 790,858
County Net Assessment	\$ 130,753

**TAX RATE - TOWN: \$ 16.75**

**TAX RATE**

Municipal	\$ 2.52
County	2.02
School	12.21

**TAX RATE (per \$1,000) = \$16.75**

**Plodzik & Sanderson Professional Association**

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193 North Main Street Concord, N.H. 03301 (603) 225-6996

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*INDEPENDENT AUDITOR'S COMMUNICATION OF  
REPORTABLE CONDITIONS AND OTHER MATTERS*

January 12, 1993

To the Members of  
the Board of Selectman  
Town of Salisbury  
Salisbury, New Hampshire

In planning and performing our audit of the Town of Salisbury for the year ended December 31, 1992, we considered the Town's internal control structure in order to determine the scope of our auditing procedures for the purpose of expressing our opinion on the financial statements. Our review of these systems was not intended to provide assurance on the internal control structure and should not be relied on for that purpose.

Under the standards established by the American Institute of Certified Public Accountants, reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might constitute reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

The following condition was noted that we do not consider to be a material weakness:

**TAX DEEDS**

New Hampshire Revised Statutes Annotated, Chapter 80:76 states that "the Collector, after two years from the execution of the real estate tax lien, shall execute to the lienholder a deed of the land subject to the real estate tax lien and not redeemed." During 1992, certain taxes were unredeemed for more than the two-year period.

It is recommended that the Collector execute a tax deed for all unredeemed taxes over the expired time limit.

We are pleased to report that, during the course of our review of internal controls, no material weaknesses in the Town's accounting systems and records were identified. Minor weaknesses or other considerations coming to our attention were generally procedural in nature and dealt with administrative or record-keeping practices. In these instances, we made specific recommendations or provided instruction to those individuals involved during the course of our audit fieldwork.

This report is intended solely for the information and use of management and others within the administration. This restriction is not intended to limit distribution of this report, which is a matter of public record.

January 12, 1993

*Glock & Sedorson  
Professional Association*

**Plodzik & Sanderson Professional Association**

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193 North Main Street Concord, N.H. 03301 (603) 225-6996

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**INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION**

To the Members of  
the Board of Selectmen  
Town of Salisbury  
Salisbury, New Hampshire

We have audited the accompanying general purpose financial statements of the Town of Salisbury as of and for the year ended December 31, 1992, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included in order to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Salisbury as of December 31, 1992, and the results of its operations and cash flows of its nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Salisbury. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

January 12, 1993

*Plodzik + Sanderson  
Professional Association*

**EXHIBIT A**  
**TOWN OF SALTERSBURG, NEW HAMPSHIRE**  
**Combined Balance Sheet - All Fund Types and Account Groups**  
**December 31, 1992**

		Governmental Fund Types			Account Group		Total General Long- Term Debt <small>(Memorandum Only)</small>
		Fiduciary Fund Types	Capital Projects	Trust Funds	General Long- Term Debt		
	General [Public Library]						
<b>ASSETS AND OTHER DEBITS</b>							
Assets							
Cash and Equivalents	\$230,603	\$522	\$	\$518,336	\$	\$749,461	
Investments				30,001		30,001	
Receivables (Net of Allowances for Uncollectibles)	231,917	26,382	12,860			231,917	
Taxes Interfund Receivable	7,000					7,000	
Other Debts							
Amount to be Provided for Retirement of General Long-term Debt						38,999	
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$495,902</b>	<b>\$522</b>	<b>\$12,860</b>	<b>\$548,337</b>		<b>\$18,999</b>	<b>\$1,095,820</b>
<b>LIABILITIES AND EQUITY</b>							
Liabilities							
Interfund Payable	\$161,455	\$	\$	240,116		601,571	
Interfund Payable	12,860			7,000		19,860	
General Obligation Debt Payable							
Total Liabilities	<u>374,315</u>	<u>—</u>	<u>—</u>	<u>247,116</u>		<u>38,999</u>	<u>660,130</u>
Equity							
Fund Balances							
Reserve for Endowments							
Reserve for Encumbrances	31,805						
Reserve for Special Purposes							
Unreserved							
Designated For Special Purposes	89,782	\$22					
Undesignated	<u>121,587</u>	<u>\$22</u>	<u>12,860</u>	<u>301,221</u>		<u>—</u>	<u>522</u>
Total Equity	<u>\$495,902</u>	<u>\$522</u>	<u>\$12,860</u>	<u>\$548,337</u>		<u>38,999</u>	<u>89,782</u>
<b>TOTAL LIABILITIES AND EQUITY</b>							

The notes to the financial statements are an integral part of this statement.

**EXHIBIT B NEW HAMPSHIRE**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**for the Fiscal Year Ended December 31, 1992**

	Governmental Fund Types	Fiduciary Fund Type Expendable Trust	Total (Memorandum Only)
<b>Revenues</b>			
Taxes	\$ 1,120,603	\$	\$ 1,120,603
Licenses and Permits	71,389		71,389
Intergovernmental	85,687		85,687
Charges For Services	855	97	92
Miscellaneous	11,905	87	27,643
<b>Other Financing Sources</b>			
Operating Transfers In	26,000	7,691	34,000
<b>Total Revenues and Other Financing Sources</b>	<u>1,316,439</u>	<u>7,875</u>	<u>1,353,965</u>
<b>Expenditures</b>			
Current			5
General Government	99,636		99,641
Public Safety	26,101		36,101
Highways and Streets	106,516		106,516
Sanitation	44,185		44,185
Health	1,951		1,951
Welfare	2,251		2,251
Culture and Recreation	2,336	7,888	10,224
Capital Outlay	15,045		15,045
Debt Service			
Principal	25,667		25,667
Interest	4,781		4,781
Intergovernmental	933,266		933,266
Other Financing Uses			
Operating Transfers Out	21,691		21,691
<b>Total Expenditures and Other Financing Uses</b>	<u>1,293,426</u>	<u>7,888</u>	<u>15,000</u>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<u>23,013</u>	<u>(13)</u>	<u>14,646</u>
<b>Fund Balances - January 1</b>	<u>88,574</u>	<u>55</u>	<u>27,754</u>
<b>Fund Balances - December 31</b>	<u>\$ 121,582</u>	<u>\$ 522</u>	<u>\$ 262,400</u>

The notes to the financial statements are an integral part of this statement.

**EXHIBIT C**  
**TOWN OF SALSBURY, NEW HAMPSHIRE**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual (GAAP Basis)**  
**General and Special Revenue Funds**  
**For the Fiscal Year Ended December 31, 1992**

	General Fund			Special Revenue Fund (Public Library)			Totals (Memorandum Only)		
	Budget	Actual	Variance (Unfavorable)	Budget	Actual	Variance (Unfavorable)	Budget	Actual	Variance (Favorable) (Unfavorable)
<b>Revenues</b>									
Licenses and Permits	\$1,121,579	\$1,120,603	\$ (976)	\$ 1,121,579	\$ 1,120,603	\$ (976)	\$ 1,121,579	\$ 1,120,603	\$ (976)
Intergovernmental	57,650	71,389	13,739	57,650	71,389	13,739	57,650	71,389	13,739
Charges For Services	83,639	85,687	2,058	83,639	85,687	2,058	83,639	85,687	2,058
Miscellaneous	10,800	8,855	155	10,800	8,855	155	10,800	8,855	155
Other Financing Sources	10,750	11,855	1,155	10,750	11,855	1,155	10,750	11,855	1,155
Operating Transfers In									
Total Revenues and Other Financing Sources	<u>16,000</u>	<u>26,000</u>	<u>-10,000</u>	<u>7,691</u>	<u>7,691</u>	<u>-</u>	<u>23,691</u>	<u>-</u>	<u>33,691</u>
Expenditures									
Current									
General Government	99,960	99,636	324	99,960	99,636	324	99,960	99,636	324
Public Safety	39,317	36,101	3,216	39,317	36,101	3,216	39,317	36,101	3,216
Highways and Streets	112,902	106,516	6,386	112,902	106,516	6,386	112,902	106,516	6,386
Sanitation	47,315	44,185	3,130	47,315	44,185	3,130	47,315	44,185	3,130
Health	1,951	1,951	-	1,951	1,951	-	1,951	1,951	-
Welfare	11,050	2,251	8,799	11,050	2,251	8,799	11,050	2,251	8,799
Culture and Recreation	2,326	2,336	(10)	2,326	2,336	(10)	2,326	2,336	(10)
Debt Service									
Principal	25,617	25,667	10	25,617	25,667	10	25,617	25,667	10
Interest	4,301	4,301	(480)	4,301	4,301	(480)	4,301	4,301	(480)
Capital Outlay	15,045	15,045	-	15,045	15,045	-	15,045	15,045	-
Other Financing Uses									
Operating Transfer Out	21,691	21,691	-	21,691	21,691	-	21,691	21,691	-
Intergovernmental									
Total Expenditures and Other Financing Uses	<u>933,266</u>	<u>933,266</u>	<u>-</u>	<u>21,405</u>	<u>21,405</u>	<u>-</u>	<u>933,266</u>	<u>933,266</u>	<u>-</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>1,314,831</u>	<u>1,293,426</u>	<u>-21,405</u>	<u>2,691</u>	<u>2,691</u>	<u>-2,691</u>	<u>1,301,314</u>	<u>1,301,314</u>	<u>-21,208</u>
Fund Balances - January 1	<u>(24,393)</u>	<u>23,013</u>	<u>47,406</u>	<u>(13)</u>	<u>(13)</u>	<u>(13)</u>	<u>(24,393)</u>	<u>23,000</u>	<u>47,393</u>
Fund Balances - December 31	<u>98,574</u>	<u>98,574</u>	<u>-</u>	<u>535</u>	<u>535</u>	<u>-</u>	<u>99,109</u>	<u>99,109</u>	<u>-</u>
	<u>\$ 74,181</u>	<u>\$ 121,587</u>	<u>\$ 47,406</u>	<u>\$ 535</u>	<u>\$ 522</u>	<u>\$ 113</u>	<u>\$ 74,716</u>	<u>\$ 122,109</u>	<u>\$ 47,393</u>

The notes to the financial statements are an integral part of this statement.

*EXHIBIT D*  
*TOWN OF SALISBURY, NEW HAMPSHIRE*  
*Statement of Revenues, Expenses and Changes in Fund Balance*  
*All Nonexpendable Trust Funds*  
*For the Fiscal Year Ended December 31, 1992*

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<u>Fiduciary</u>
<u>Fund Type</u>
<u>Nonexpendable</u>
<u>Town Trusts</u>

Operating RevenuesCharges For Sales and Services

Interest and Dividends	\$ 2,879
New Funds	<u>500</u>

Total Operating Revenues3,379Operating ExpensesTransfers to General Fund(1,000)Net Income2,379Fund Balance - January 136,442Fund Balance - December 31\$38,821

The notes to the financial statements are an integral part of this statement.

**EXHIBIT E**  
**TOWN OF SALISBURY, NEW HAMPSHIRE**  
**Statement of Cash Flows**  
**All Nonexpendable Trust Funds**  
**For the Fiscal Year Ended December 31, 1992**

	<u>Fiduciary</u> <u>Fund Type</u>
Nonexpendable	
Town Trusts	
<u>Cash Flows From Operating Activities</u>	
Interest and Dividends Received	\$ 2,879
New Funds	500
Operating Transfers Out	<u>(1,000)</u>
<u>Net Cash Provided (Used)</u>	
<u>By Operating Activities</u>	2,379
<u>Cash - January 1</u>	36,442
<u>Cash - December 31</u>	<u>\$38,821</u>
<i>Reconciliation of Net Income to Net Cash Provided by Operating Activities</i>	
Net Income	\$ 2,379

The notes to the financial statements are an integral part of this statement.

## TOWN OF SALISBURY, NEW HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Salisbury, New Hampshire is incorporated in and operates under a Selectmen form of government.

The financial statements of the Town have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

**A. Governmental Reporting Entity**

For financial reporting purposes, in conformity with the National Council on Governmental Accounting Statement Number 3, *Defining the Governmental Reporting Entity*, the Town of Salisbury includes all funds, account groups, agencies, boards, commissions, authorities, and other potential component units that are controlled by or dependent on the Town's executive or legislative branches. Control by or dependence on the Town is determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the Town, obligation of the Town to finance any deficits that may occur, or receipt of significant subsidies from the Town.

In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. The basic--but not the only--criterion for including a potential component unit in the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to influence operations significantly, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities.

The following organization is not part of the Town and is excluded from the accompanying financial report:

## Merrimack Valley School District

The Merrimack Valley School District is excluded from the Town's reporting entity, because the Town does not exercise any oversight or control over District activities. Further, the Town has no responsibility for the budget, debt,

## TOWN OF SALISBURY, NEW HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

or fiscal management of the School District. Additionally, the Town does not influence the operation of the District in any respect other than to pay over District Assessments as requested by the School District.

**B. Basis of Presentation - Fund Accounting**

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

**GOVERNMENTAL FUND TYPES**

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources and the related liabilities are accounted for through governmental funds. The following are the Town's Governmental Fund Types:

*General Fund* - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

*Special Revenue Funds* - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type is the Public Library Fund.

*Capital Projects Funds* - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants. The following funds are included in this fund type:

Peter's Bridge  
Landfill Closing

## TOWN OF SALISBURY, NEW HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

**FIDUCIARY FUND TYPES**

*Fiduciary Fund Types* - These funds account for assets held by the Town as a trustee for other units of governments.

The following funds are included in this fund type:

Nonexpendable Trust Funds

Town Trusts  
Cemetery Perpetual Care Funds

Expendable Trust Funds

Capital Reserve Funds  
Cemetery General Maintenance Funds

**ACCOUNT GROUPS**

Account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The Town uses the following account groups:

*General Fixed Assets Account Group* - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

*General Long-Term Debt Account Group* - This account group is established to account for all long-term debt of the Town.

**TOTAL COLUMNS (MEMORANDUM ONLY) ON COMBINED STATEMENTS**

Amounts in the "Totals (Memorandum Only)" columns in the combined financial statement line items of the fund types and account groups are presented for analytical purposes only. The summation includes fund types and account groups that use different bases of accounting, includes interfund transactions that have not been eliminated and the caption "amounts to be provided", which is not an asset in the usual sense. Consequently, amounts shown in the "Totals (Memorandum Only)" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the Town.

## TOWN OF SALISBURY, NEW HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

**COMPARATIVE DATA**

During the 1992 fiscal year, the Town adopted a new chart of accounts and procedures which were developed by the New Hampshire Government Finance Officer's Association. Primarily, these changes resulted in some reclassifications of voted appropriations into the new expenditure categories and the treatment of overlay as a reduction of property tax revenues instead of an expenditure as had previously been the practice.

**C. Measurement Focus/Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All nonexpendable trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet.

The accounts of the Governmental and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

**D. Budgetary Accounting****General Budget Policies**

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its

## TOWN OF SALISBURY, NEW HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

annual meeting, the Town adopts a budget for the current year for the General and all Special Revenue Funds. Project-length financial plans are adopted for all Capital Project Funds. Budgets are adopted on a basis consistent with generally accepted accounting principles.

Management may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered. Expenditures may not legally exceed budgeted appropriations in total.

State Statutes require balanced budgets, but provide for the use of the beginning General Fund unreserved fund balance to achieve that end. In 1992, the beginning General Fund unreserved fund balance used to reduce the property tax rate was \$29,933.

*Encumbrances*

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31 and are carried forward to supplement appropriations of the subsequent year.

*Reconciliation of Town Budget to GAAP Basis of Accounting*

The Statements of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (GAAP Basis) present comparisons of the legally adopted budget as adjusted to present the budget on the GAAP basis with actual data on a GAAP basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ from those used to present financial statements in conformity with generally accepted accounting principles ("GAAP"), reconciliations of the excesses (deficiencies) of revenue and other sources of financial resources over (under) expenditures and other uses of financial resources for the year ended December 31, 1992 were required as follows:

## TOWN OF SALISBURY, NEW HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

	<u>General Fund</u>
Total Appropriations budgetary basis (legally adopted budget)	\$1,320,371
Adjusted to restate budget to GAAP basis	
Carryover appropriations	
Reserve for encumbrances beginning of period	26,265
Reserve for encumbrances end of period	<u>(31,805)</u>
Total Appropriations - GAAP Basis	<u>\$1,314,831</u>

## E. Assets, Liabilities and Fund Equity

## 1. Cash and Equivalents

The Town Treasurer is authorized by State statutes to invest excess funds "in obligations of the U.S. Government, in savings bank deposits of banks incorporated under laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the Laws of the State of New Hampshire or in national banks located within the Commonwealth of Massachusetts."

For financial reporting purposes, cash and equivalents include amounts in demand deposits and money market funds, as well as certificates of deposit and short-term investments with original maturities of 90 days or less.

The Town is authorized by statute to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept separate and not intermingled with other Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

Investments are stated at cost or, in the case of donated investments, at the market value on the date of bequest or receipt.

## TOWN OF SALISBURY, NEW HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

**2. Receivables**

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector.

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Salisbury annually recognizes all taxes receivable at the end of the fiscal year unless reserved.

The Town believes that the application of NCGA Interpretation 3, which would result in a decrease in the undesignated General Fund unreserved fund balance, would give a misleading impression of the Town's ability to meet its current and future obligations. On December 7, 1984, the Governmental Accounting Standards Board (GASB), in response to a related inquiry, gave justification for this deviation from the generally accepted 60-day rule on revenue recognition, concluding that the circumstances relating to the responsibility for and the payment of intergovernmental expenditures in New Hampshire were unusual and therefore justified a period of greater than sixty days. This practice is consistent with the previous year.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the two-year redemption period, the property is tax-deeded to the Town.

- b. Interest on investments is recorded as revenue in the year earned.

**3. Interfund Receivables and Payables**

During the course of normal operations, the Town has transactions between funds, including expenditures and transfers of resources to provide services. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that

## TOWN OF SALISBURY, NEW HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

4. *Inventories*

Inventory in the General Fund consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased.

5. *Long-Term Liabilities**General Obligation Debt*

General obligation bonds, notes, capital leases, and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

6. *Fund Equity*

The portion of fund balance which has been legally segregated for a specific future use, or which indicates that a portion is not appropriable for expenditures, is shown as reserved. The following reserves were used by the Town during the year:

*Reserved for Endowments* - represents the balance of Nonexpendable Trust Funds of which the principal must be held for investment and for which only the income may be expended for specific purposes.

*Reserved for Encumbrances* - is used to account for open purchase orders, contracts and other commitments at year end for which goods and services have not been received.

*Reserved for Special Purposes* - is used to account for unencumbered balance of restricted funds. These include the uncommitted balances of the Town's Expendable Trust Funds.

F. *Revenues, Expenditures and Expenses*

Substantially all governmental fund revenues are accrued except for miscellaneous fees, permits, fines and charges for services which are reported on the cash basis in the General Fund. Property taxes are reflected on the modified accrual basis of accounting as explained above.

## TOWN OF SALISBURY, NEW HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

*Compensated Absences*

Town employees are entitled to certain compensated absences based on their length of employment. With minor exceptions, compensated absences do not vest or accumulate and are recorded as expenditures when they are paid.

**NOTE 2 - ASSETS****A. Cash and Equivalents**

At year end, the Town's cash deposits categorized according to risk assumed were as follows:

*Category 1* Includes deposits that are insured (Federal Depository Insurance).

*Category 2* Includes deposits that are uninsured, but are collateralized by securities held by the pledging financial institution, its trust department or agent in the Town's name.

*Category 3* Includes deposits that are uninsured and uncollateralized.

	Category			Total	
	1	2	3	Bank Balance	Book Balance
Bank Deposits	\$459.414	\$115.999	\$189.955	\$765,368	\$749,461

**B. Investments**

Investments made by the Town are summarized below. The investments that are represented by specific identifiable investment securities are classified as to credit risk into three categories as follows:

*Category 1* Includes investments that are insured or registered, for which the securities are held by the Town or its agent in the Town's name.

*Category 2* Includes uninsured and unregistered investments, for which the securities are held by the broker, counter party's trust department or agent in the Town's name.

*Category 3* Includes uninsured and unregistered investments, for which the securities are held by the broker, counter party, counter party's trust department, or agent, but not in the Town's name.

## TOWN OF SALISBURY, NEW HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

	Category			Carrying Amount	Market Value
	1	2	3		
Corporate Bonds	\$20,132	\$	\$	\$20,132	\$20,132
Common Stocks	<u>9,869</u>	<u>      </u>	<u>      </u>	<u>9,869</u>	<u>18,221</u>
	<u>\$30,001</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$30,001</u>	<u>\$38,353</u>

The Town holds common stock of the Public Service Company of New Hampshire. The market value of these securities cannot be determined at this time.

## C. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around May 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than thirty days.

The May 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

In connection with the setting of the tax rate, the New Hampshire Department of Revenue Administration establishes and raises through taxation an amount for abatements and refunds of property taxes, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any tax reserves at year end. The property taxes collected by the Town include taxes levied for the Merrimack Valley School District and Merrimack County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

As prescribed by law, within 18 months of the date assessed, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum. If property is not redeemed within the two-year redemption period, the property is tax-deeded to the Town.

During the current fiscal year, the Tax Collector on April 15 placed a lien for all uncollected 1991 property taxes.

Taxes receivable at December 31, 1992, are as follows:

## TOWN OF SALISBURY, NEW HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

<u>Property Taxes</u>	
Levy of 1992	\$158,412
<u>Unredeemed Taxes (under tax lien)</u>	
Levy of 1991	53,120
Levy of 1990	25,254
Levy of 1989	1,300
Yield Taxes	3,015
Less: Reserve for estimated uncollectible taxes	<u>(9,184)</u>
<u>Total Receivable</u>	<u>\$231,917</u>

## D. Intergovernmental Receivable

Receivables due from other governments at December 31, 1992 include:

<u>General Fund</u>	
Flood Control Reimbursement	<u>\$26,382</u>

## E. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 1992 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	<u>\$ 7,000</u>	<u>\$12,860</u>
<u>Capital Projects Funds</u>		
Peter's Bridge	10,000	
Landfill Closing	<u>2,860</u>	
	<u>12,860</u>	
<u>Trust Funds</u>		
Capital Reserve Fund		<u>7,000</u>
<u>Totals</u>	<u>\$19,860</u>	<u>\$19,860</u>

## F. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, or acts of God. During 1992, the Town was a member of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. and the compensation funds

## TOWN OF SALISBURY, NEW HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

of the New Hampshire Worker's Compensation Fund. These two entities are considered public entity risk pools, currently operating as a common risk management and insurance program for member towns and cities.

The Compensation Fund was organized to provide statutory Worker's Compensation coverage and is self-sustaining through annual member premiums. The Property-Liability Insurance Trust, Inc. provides certain property and liability coverage. The program includes a Loss Fund from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000. Reinsurance is secured from other insurance companies for incurred losses over \$200,000. For the year ended June 30, 1989, the program includes Loss Funds from which is paid up to \$150,000 for each and every covered property, crime and liability loss that exceeds \$1,000.

Both fund agreements permit the pool to make additional assessments to members should there be a deficiency in trust assets to meet its liabilities. The Trust foresees no likelihood of an additional assessment in any of the past years.

The Town continues to carry commercial insurance for all other risks of loss, including employee and public official fidelity bonds, health and accident insurance.

## NOTE 3 - LIABILITIES

A. *Intergovernmental Payable*

The Town has recorded \$361,455 as in intergovernmental payable, which represents the balance of the school district assessment due to be paid to the Merrimack Valley School District during the six-month period ending June 30, 1993, and \$240,116 representing Merrimack Valley School District's Capital Reserve Fund held by the Town's Trustees of Trust Funds.

B. *Long-Term Debt*

The following is a summary of the Town's long-term debt transactions for the fiscal year ended December 31, 1992.

## TOWN OF SALISBURY, NEW HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

Notes and  
Bonds  
Payable

*General Long-Term Debt  
Account Group*

Balance, Beginning of Year	\$64,666
Retired	<u>25,667</u>
Balance, End of Year	<u>\$38,999</u>

Long-term debt payable at December 31, 1992, is comprised of the following individual issues.

<u>Description of Issue</u>	<u>Original Amount</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate %</u>	<u>Outstanding at 12/31/92</u>
Bonds and Notes Payable					
General Long-Term Debt					
Account Group					
Land Purchase Note	\$40,000	1989	1995	(1*)	\$19,999
Bridge Repairs Note	\$54,000	1989	1995	(1*)	9,000
Bridge Repairs Note	\$30,000	1990	1993	7-1/2	<u>10,000</u>
Total General Long-Term Debt Account Group					<u>\$38,999</u>

(1\*) Interest is calculated @ 70% of the base rate charged by the lending bank

*Annual Requirements To Amortize General Obligation Debt*

The annual requirements to amortize all general obligation debt outstanding as of December 31, 1992, including interest payments, are as follows:

## TOWN OF SALISBURY, NEW HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

**General Long-Term Debt Account Group**

<u>Fiscal Year Ending</u>	<u>Principal</u>
<u>December 31,</u>	
1993	\$25,667
1994	6,666
1995	<u>6.666</u>
<b>Total</b>	<b><u>\$38,999</u></b>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

*Bonds or Notes Authorized - Unissued*

Bonds and notes authorized and unissued as of December 31, 1992 were as follows:

<u>Purpose</u>	<u>Article Number</u>	<u>Town Meeting Approval</u>	<u>Amount Authorized Unissued</u>
Peter's Bridge	17	1985	\$36,750
South Road	14	1987	\$43,875
Landfill Closing	5	1990	\$130,000

*Legal Debt Margin*

The amount of long-term debt that can be incurred by the Town is limited by State law. Except as otherwise provided, Town borrowing in general may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable locally assessed valuation of the municipality as last equalized by the Commissioner of Revenue Administration under RSA 21-3:3 XIII.

*NOTE 4 - FUND EQUITY**Reservations of Fund Balances**Reserve for Encumbrances*

Funds encumbered at year end were as follows:

General Fund (Exhibit A-2)	<u>\$31,805</u>
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## TOWN OF SALISBURY, NEW HAMPSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1992

*Reserved for Special Purposes*

In the Capital Projects Funds, the reserve for special purposes represents the unexpended and unobligated balance of bond funds or the interest earned thereon. These funds can only be used for the bonded purposes or, in the case of interest earned, for the repayment of such debt if not subsequently reappropriated for another purpose. Individual fund balances reserved for special purposes at December 31, 1992 were as follows:

Capital Projects Funds

Peter's Bridge	\$10,000
Landfill Closing	<u>2,860</u>
<b>Total</b>	<b><u>\$12,860</u></b>

In the Trust Funds, the reserve for special purposes represents the unspent balance of the Town's Trust Funds which may be spent for the purposes specified as follows:

Non-Expendable Trust Funds (Income Balances)

Cemetery Perpetual Care Funds	\$ 24,359
-------------------------------	-----------

Capital Reserve Funds

Road Maintenance	176,186
Emergency Services Equipment	37,446
Revaluation	16,928
Recreational Facilities	2,193
Town Buildings and Grounds	4,097
Highway Equipment	6,428
North Road Bridge	1,001

Other Expendable Town Trusts

Cemetery General Maintenance	<u>18.121</u>
<b>Total</b>	<b><u>\$286.759</u></b>

*Reserved for Endowments*

The reserved for endowments at December 31, 1992 represents the principal amount of all Nonexpendable Trust Funds which is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The principal balances of the Town's Nonexpendable Trust Funds at December 31, 1992 are detailed as follows:

Purpose Principal

Cemetery Perpetual Care Funds	<u>\$14,462</u>
-------------------------------	-----------------

*Designated for Special Purposes*

The \$522 designated for special purposes represents the Public Library Fund balance which management intends to use in the subsequent year.

*EXHIBIT A-1*  
**TOWN OF SALISBURY, NEW HAMPSHIRE**  
*General Fund*  
*Statement of Estimated and Actual Revenues*  
*For the Fiscal Year Ended December 31, 1992*

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property	\$1,062,914	\$1,060,695	\$(2,219)
Land Use Change	4,665	4,665	
Yield	19,000	23,739	4,739
Interest and Penalties on Taxes	35,000	31,504	(3,496)
Total Taxes	<u>1,121,579</u>	<u>1,120,603</u>	<u>(976)</u>
<u>Licenses and Permits</u>			
Business Licenses, Permits and Fees	2,650	5,250	2,600
Motor Vehicle Permit Fees	55,000	66,139	11,139
Total Licenses and Permits	<u>57,650</u>	<u>71,389</u>	<u>13,739</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	7,809	7,826	17
Business Profits Tax	14,679	14,679	
Highway Block Grant	33,788	33,767	(21)
State and Federal Forest Land Reimbursement	912	912	
Flood Control Reimbursement	26,382	26,382	
Other Reimbursements	89	270	181
<u>Federal</u>			
Other			
Total Intergovernmental Revenues	<u>83,659</u>	<u>85,687</u>	<u>2,028</u>
<u>Charges For Services</u>			
Income From Departments	<u>800</u>	<u>855</u>	<u>55</u>
<u>Miscellaneous Revenues</u>			
Sale of Municipal Property	600	566	(34)
Interest on Investments	6,500	6,919	419
Rents of Property		150	150
Insurance Dividends and Reimbursements	3,500	2,358	(1,142)
Other	150	1,912	1,762
Total Miscellaneous Revenues	<u>10,750</u>	<u>11,905</u>	<u>1,155</u>

*EXHIBIT A-1 (Continued)*  
**TOWN OF SALISBURY, NEW HAMPSHIRE**  
*General Fund*  
*Statement of Estimated and Actual Revenues*  
*For the Fiscal Year Ended December 31, 1992*

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<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
<u>Interfund Transfers</u>			
Capital Projects Funds		10,000	10,000
Capital Reserve Funds	15,000	15,000	
Trust Funds	1,000	1,000	
Total Other Financing Sources	<u>16,000</u>	<u>26,000</u>	<u>10,000</u>
<u>Total Revenues and Other Financing Sources</u>	<u>1,290,438</u>	<u>\$1,316,439</u>	<u>\$26,001</u>
<u>Unreserved Fund Balance</u>			
<u>Used To Reduce Tax Rate</u>		<u>29,933</u>	
<u>Total Revenues, Other Financing Sources and Use of Fund Balance</u>		<u>\$1,320,371</u>	

A-2 (4)

## EXHIBIT A-2

TOWN OF SALISBURY, NEW HAMPSHIRE  
General Fund  
Statement of Appropriations, Expenditures and Encumbrances  
For the Fiscal Year Ended December 31, 1992

	Appropriations 1992	Expenditures Net of Refunds	Encumbered To 1992	(Over) Under Budget	Expenditures Net of Refunds	Encumbered Under Budget	(Over) Under Budget
<b>Current</b>							
General Government							
Executive	\$ 20,900	\$ 24,536	\$	(\$ 636)	\$ 1,317	\$	\$ 8
Election and Registration	9,650	7,995		(1,505)	1,019		(119)
Financial Administration	2,800	2,793		207			(110)
Legal Expenses	3,000	4,807	3,260	(307)		2,335	
Personnel Administration	4,350				2,689	25,667	
Planning and Zoning	3,250	1,711			1,012	3,920	
General Government Buildings	11,800	10,783			1,713	3,861	
Leisure Services	15,850	16,613			2,255	30,448	
Insurance	1,500	1,885			324	324	
Advertising and Regional Associations							
Total General Government	93,260	92,635					
Public Safety							
Police Department	12,976	10,560	1,000		1,416	1,128	
Ambulance	6,300	8,500			5,917	13,746	
Fire Department	15,000	16,598	800		8,000	7,000	
Building Inspection	2,170	443					21,456
Emergency Management							
Total Public Safety	41,500	39,443	36,101		102	1,727	
Highways and Streets							
Highway Lighting							
Total Highways and Streets							
Solid Waste Collection							
Solid Waste Disposal							
Other Sanitation							
Total Sanitation							
Health							
Administration							
Other Health Agencies							
Total Health							
Welfare							
Vendor Payments							
Other Welfare Agencies							
Total Welfare							

The notes to the financial statements are an integral part of this statement.

*EXHIBIT A-3*  
**TOWN OF SALISBURY, NEW HAMPSHIRE**  
**General Fund**  
**Statement of Changes in Unreserved - Undesignated Fund Balance**  
**For the Fiscal Year Ended December 31, 1992**

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<u>Unreserved - Undesignated</u>	
<u>Fund Balance - January 1</u>	\$72,309
<hr/>	
<u>Deductions</u>	
Unreserved Fund Balance Used To Reduce the 1992 Tax Rate	<u>29,933</u>
	\$42,376
<hr/>	
<u>Additions</u>	
<u>1992 Budget Summary</u>	
Revenue Surplus (Exhibit A-1)	\$26,001
Unexpended Balance of Appropriations (Exhibit A-2)	<u>21,405</u>
1992 Budget Surplus	<u>47,406</u>
<u>Unreserved - Undesignated</u>	
<u>Fund Balance - December 31</u>	<u>\$89,782</u>

The notes to the financial statements are an integral part of this statement.

**EXHIBIT B-1**  
**TOWN OF SALISBURY, NEW HAMPSHIRE**  
**Special Revenue Fund - Public Library**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the Fiscal Year Ended December 31, 1992**

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**Revenues****Charges For Services**

Book Sales and Fines	\$ 97
<b>Miscellaneous</b>	
Interest Income	49

Other

38

**Other Financing Sources****Operating Transfers In**General Fund 7,691**Total Revenues and****Other Financing Sources**

\$7,875

**Expenditures****Current****Culture and Recreation**

Salaries and Benefits	\$ 3,435
Books, Periodicals and Programs	3,844
Capital Acquisitions and Improvements	<u>609</u>

**Total Expenditures**7,888**(Deficiency) of Revenues and****Other Financing Sources (Under) Expenditures**

(13)

**Fund Balance - January 1**535**Fund Balance - December 31**\$ 522

The notes to the financial statements are an integral part of this statement.

*EXHIBIT C-1*  
TOWN OF SALISBURY, NEW HAMPSHIRE  
Capital Projects Funds  
Combining Balance Sheet  
December 31, 1992

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	Peter's <u>Bridge</u>	Landfill <u>Closing</u>	<u>Total</u>
<u>ASSETS</u>			
Interfund Receivable	<u>\$10,000</u>	<u>\$2,860</u>	<u>\$12,860</u>
<u>EQUITY</u>			
Fund Balances			
Reserved For Special Purposes	<u>\$10,000</u>	<u>\$2,860</u>	<u>\$12,860</u>

The notes to the financial statements are an integral part of this statement.

*EXHIBIT C-2  
TOWN OF SALISBURY, NEW HAMPSHIRE  
Capital Projects Funds*

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended December 31, 1992*

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	<u>Peter's Bridge</u>	<u>Landfill Closing</u>	<u>Total</u>
<u>Other Financing Uses</u>			
Operating Transfers Out	\$ (10,000)	\$	\$ (10,000)
 <u>Fund Balances - January 1</u>	<u>20,000</u>	<u>2,860</u>	<u>22,860</u>
 <u>Fund Balances - December 31</u>	<u>\$10,000</u>	<u>\$2,860</u>	<u>\$12,860</u>

The notes to the financial statements are an integral part of this statement.

*EXHIBIT D-1*  
**TOWN OF SALISBURY, NEW HAMPSHIRE**  
*Trust Funds*  
*Combining Balance Sheet*  
*December 31, 1992*

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	<b>Trust Funds</b>		
	<u>Expendable</u>	<u>Nonexpendable</u>	
	Cemetery General Maintenance	Capital Reserve	Cemetery Perpetual Care
			<u>Total</u>

ASSETS

Cash and Equivalents	\$18,121	\$461,394	\$38,821	\$518,336
Investments	_____	<u>30.001</u>	_____	<u>30.001</u>
<b>TOTAL ASSETS</b>	<b>\$18,121</b>	<b>\$491,395</b>	<b>\$38,821</b>	<b>\$548,337</b>

LIABILITIES AND EQUITY

<u>Liabilities</u>				
Intergovernmental Payable	\$	\$240,116	\$	\$ 240,116
Interfund Payable	_____	<u>7,000</u>	_____	<u>7,000</u>
Total Liabilities	_____	<u>247,116</u>	_____	<u>247,116</u>
<u>Equity</u>				
<u>Fund Balances</u>				
Reserved For Endowments			14,462	14,462
Reserved For Special Purposes	<u>18,121</u>	<u>244,279</u>	<u>24,359</u>	<u>286,759</u>
Total Equity	<u>18,121</u>	<u>244,279</u>	<u>38,821</u>	<u>301,221</u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$18,121</b>	<b>\$491,395</b>	<b>\$38,821</b>	<b>\$548,337</b>

The notes to the financial statements are an integral part of this statement.

*EXHIBIT D-2*  
**TOWN OF SALISBURY, NEW HAMPSHIRE**  
*Fiduciary Fund Type*  
*Expendable Trust Funds*

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended December 31, 1992*

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	<u>Cemetery General Maintenance</u>	<u>Capital Reserve Funds</u>	<u>Total</u>
<u>Revenues</u>			
Interest and Dividend Income	\$	\$ 15,387	\$ 15,387
Capital Gains		264	264
<u>Other Financing Sources</u>			
Operating Transfers In		14,000	14,000
<u>Total Revenues and Other Financing Sources</u>		<u>29,651</u>	<u>29,651</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government		5	5
<u>Other Financing Uses</u>			
Operating Transfers Out		15,000	15,000
<u>Total Expenditures and Other Financing Uses</u>		<u>15,005</u>	<u>15,005</u>
<u>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</u>		14,646	14,646
<u>Fund Balances - January 1</u>	<u>18,121</u>	<u>229,633</u>	<u>247,754</u>
<u>Fund Balances - December 31</u>	<u>\$18,121</u>	<u>\$244,279</u>	<u>\$262,400</u>

The notes to the financial statements are an integral part of this statement.

**1992 HIGHWAY DEPARTMENT REPORT**

During 1992 the following work was done:

**UNPAVED ROADS**

**New Road:** From meadow to Franklin Line, cut trees, removed stumps, extended culverts and widened road.

**Couchtown Road:** Cut trees, removed stumps and rocks, installed culvert, ditched and spot graveled approximately 500 feet.

**Quimby Road:** Cooks Tree Service cut trees (because of power lines), stumps and rocks were removed, ditched and widened road from Town Line to Taylor Loop property.

**PAVED ROADS**

**Mutton Road:** Ditches and culverts cleaned, road patched where needed, oiled and sanded.

**Bay Road:** Ditches and culverts cleaned, replaced one culvert, patched road and oiled and sanded.

**Pond Hill:** Approximately 8/10ths mile ditched, patched, oiled and sanded.

All roadsides were mowed and normal maintenance done on roads.

**Donald J. Nixon  
ROAD AGENT**

**1993 HIGHWAY DEPARTMENT BUDGET PROPOSAL**

AMOUNT	ITEM
\$ 1,500	Payment to Warner (Maint. of Quimby Rd.)
2,500	Dust Control
2,500	Roadside Mowing
60,000	Winter Maint. (includes gen. expenses)
15,000	Summer Maint. (includes gen. expenses)
<hr/> -----	
\$ 81,500	TOTAL: General Highway Maintenance
 \$ 17,500	Paved Road Maint. Program
10,225	Unpaved Road Maint. Program
4,000	Tree/Debris Removal
275	Misc. (signs, posts, etc.)
<hr/> -----	
\$ 32,000	TOTAL: Highway Projects
 \$ 113,500	TOTAL: HIGHWAY DEPARTMENT BUDGET PROPOSAL
\$ 38,900	HIGHWAY BLOCK GRANT FUNDS AVAILABLE (est.)
\$ 74,600	AMOUNT TO BE RAISED BY TAXATION

**SALISBURY FREE LIBRARY**

Life at the Salisbury Free Library for the year of 1992 was both different and exciting. The most dramatic change was in the hours the Library could stay open because of constraints imposed by the budget cuts. We were fortunate to only have to eliminate one morning of service for six months, closing on Thursdays in November and reopening in April. The budget cuts also effected the variety of services we have been able to provide. However, with the new year we are in hopes of retrieving these services.

On the brighter side, the library was enjoyed by many. We also have been endowed with some wonderful volunteers and donations of books for which the Trustees and Librarian are very grateful. The summer program was bustling with an increased number of children and reading challenges. In all it seems that more and more children of all ages are understanding the importance of the library and the enjoyment they can get in visiting.

The wonderful Friends of the Library, led by Kathy DeGrassie arranged for two portable bookshelves to be constructed through the gift from Hazel Fales Williams. The Friends continue to send six year olds birthday cards inviting them to come in for a Library Card. Also, every new baby in Salisbury has a book dedicated to them. The Friends purchased a pass to the Christa McAuliffe Planetarium which has been much utilized. We thank them for this exciting and educational addition to our services.

We have had a computer donated to us by the Kearsarge Telephone Company which allows the Librarian quicker and wider access to libraries around the State. We have had to expand on shelving. At the present, considerations of expansion to utilize more space are being examined. So as you see, life at the Library is not idle but moving and in a progressive direction. We would like to thank all of our patrons and invite all people to join us.

Our hours are Tuesday, 1 to 5 PM, Friday, 6 to 8 PM, and Saturday, 1 to 4 PM with Thursday from 9 AM to 12 Noon during the Spring and Summer. Please come and "check us out"!!

Gail Clukay  
LIBRARIAN

Pamela Hutchins  
Patricia McDonough  
Sandra Miller  
LIBRARY TRUSTEES

## SALISBURY RESCUE SQUAD

We have had renewed interest from the community this year and our membership is now nine active members. This increase in membership has allowed us to take on some new challenges. If there is continued interest from the town in volunteering to support the Rescue Squad, it is possible that in the near future we would be able to transport directly. Currently three members have the credentials required by the State and if two of those three are present at a call and able to give the time, usually two hours, we can begin to transport to Franklin, Concord or New London hospitals, or meet a transporting service enroute and thereby cut down the wait time. More training is necessary to license the other members and we are in a position to train more personnel. With a pool of qualified members to license, it is possible that we would be able to transport more frequently. Penacook Rescue continues to be our primary transporting service.

We will be upgrading communication equipment in the rescue vehicle and adding more pagers for new members. Additionally, you will notice two warrant articles regarding purchase of a heart defibrillator. Standards are changing for the use of this life-saving device and all of our members will be eligible to train in its use. Defibrillation was once a skill reserved for emergency care providers trained in all aspects of advanced cardiac life support, but it is now often performed by lesser-trained basic life support personnel. Automatic external defibrillators eliminate the need for training in rhythm recognition and make early defibrillation by minimally trained personnel practical and achievable.

The American Heart Association has added a chapter to their "Textbook of Advanced Cardiac Life Support", because of greater awareness of the importance of early defibrillation and growing availability and use of automated external defibrillators.

The principle of early defibrillation states that all Basic Life Support personnel must be trained to operate, equipped with and permitted to operate a defibrillator if in their professional activities they are expected to respond to people in cardiac arrest. This concept has now achieved wide acceptance.

A simple rationale supports early defibrillation:

- \*The most frequent initial rhythm in sudden cardiac arrest is ventricular fibrillation.
- \*The most effective for ventricular fibrillation is electrical defibrillation.
- \*The probability of successful defibrillation diminishes rapidly over time.
- \*Ventricular fibrillation tends to convert to asystole within a few minutes.

Many adult patients in ventricular fibrillation can survive neurologically intact even if defibrillation is performed as late as 6 to 10 minutes after the arrest. CPR should be performed during this period of waiting for the defibrillator.

Plan to attend the Town Meeting and support this article. There are many jobs that you may have time for besides actually joining the squad. You could join the auxiliary that supports both the fire and rescue members. You could assist with maintenance of records, equipment and facilities.

To improve our ability to provide service there are several things each family could do, given that we live in a rural community.

- \*Post the fire alarm phone number 1-225-3355 near your phone for all to see. Teach your children to make the long distance call. Make the call to start emergency services first, before you call relatives or neighbors.
- \*Give clear directions to your home, giving the name of the owner of the home, using landmarks. Leave lights on or have someone wait at the end of the driveway so precious time can be saved.
- \*Support the statewide use of emergency 911 emergency telephone service.
- \*Most importantly, learn CPR so that you can recognize the symptoms and act in an emergency. We will run classes at minimal cost.

This involvement is a wonderful way to contribute to the community and add to our quality of life. Please feel free to call if you want more information.

Respectfully submitted,  
SALISBURY RESCUE SQUAD

Rouleen W. Koelb, Captain  
648-2175

## SALISBURY FIRE DEPARTMENT

The year 1992 has been very active and productive for the Fire Department. The fire and rescue answered over 70 calls and had training at least twice each month. We also had five members become certified Firefighter Level One and Deputy Chief Walter Scott achieved Career Level certification. Because we may be called to anything from a simple grass fire to a serious school bus accident or a large building fire we must keep our training and standards at a very high level.

In the Fall of 1992 the Selectmen and the Budget Committee met at the Fire Station and looked at the needs of the building, trucks and equipment. We have started a program to replace our breathing apparatus. We plan to buy two new units per year for five years. In 1993 we added a night each month to our schedule just to do preventive maintenance to insure we get the most we can from all our tools and equipment. This year we have a much larger Rescue Squad with new members doing an excellent job. We would like a few new members to join the Fire and Rescue teams. Anyone wanting more information please call Chief Ed Bowne at 648-2553.

Respectfully submitted,

Ed Bowne  
FIRE CHIEF

**TOWN OF SALISBURY FOREST FIRE WARDEN**

In 1992 the Town of Salisbury received a grant from the State of New Hampshire for the purchase of Nomex Shirts on a 50/50 basis. These shirts are fire retardant and are approved for use by firemen in brush and forest fire suppression. They will be available to the men in the Spring when our brush fire season starts. We will be purchasing ten of these shirts.

Fire permits are required at all times unless the ground is completely snow covered. If in doubt, please call:

Fire Warden Dennis Patten        648-2398  
Deputy Warden Walter Scott        648-2647

Permits are required when it is raining - although you can burn on a rainy day WITH a permit. Permits are issued subject to weather conditions, burning hours are 5 PM to 9 AM. If burning on a rainy day, with a permit, you must put out the fire if the rain stops. You can burn nothing over 5" in diameter, no stumps. You cannot burn any rubber products, roofing material, nothing that will give off toxins of any kind. Permits are needed for all incinerators and outside cooking fires with the exception of charcoal grills.

Permits Issued:	1992	1991
Brush	114	80
Cooking	7	8
Debris	32	19
Incinerator	10	7
Grass	6	4
<hr/>		
TOTALS:	169	118
 <hr/>		
Mutual Aid Calls:	Salisbury to Boscawen = 1	
	Salisbury to Warner = 3	
Non-Permit Fires/Smoke Checks:	1992	1991
	11	14

Remember, if in doubt, please call!!

Respectfully submitted,

Dennis Patten  
FOREST FIRE WARDEN

**STATE OF NEW HAMPSHIRE FOREST RANGER**

1992 was below average for wildfires reported in our State. Our largest fire was in May in Rumney where a suspicious origin fire burned approximately 150 acres with a total cost of approximately \$30,000. The New Hampshire Division of Forests and Lands assisted many other communities in wild land fire suppression as well.

Our fire lookout towers reported 289 fires, burning a total of 136 acres. Our major causes of fires were fires kindled without a permit, unknown causes and children.

Please help your Town and State Forest Fire officials with fire prevention. New Hampshire State Law (RSA 224:27) requires that, "No person, firm or corporation shall kindle or cause to be kindled any fire or burn or cause to be burned any material in the open, except when the ground is covered with snow, without first obtaining a written fire permit from the Forest Fire Warden of the Town where the burning is to be done." Violation of this statute is a Misdemeanor, punishable by a fine of up to \$1,000 and/or a year in jail and you are liable for all fire suppression costs.

Local fire departments are responsible for suppressing fires. The small average fire size of .47 acre/fire is a tribute to early detection by the public or our fire tower system and the quick response of our trained local fire departments. Please help your Warden and Fire Department by requesting and obtaining a fire permit before kindling an open fire.

The New Hampshire Division of Forest and Lands assisted 28 towns with a total of \$20,000 in 50/50 cost share grants for fire fighter safety items and wild land suppression equipment in 1992.

If you have any questions regarding New Hampshire Forest Fire laws, please contact your local Forest Fire Warden, State Forest Ranger, or Division of Forests and Lands at 271-2217.

**1992 Forest Fire Statistics**

	State	District
Number of Fires	289	59
Acres Burned	136	29

Bryan C. Nowell  
FOREST RANGER

**SALISBURY POLICE DEPARTMENT**

I would like to take the opportunity to thank the people of Salisbury for their continued support in 1992. The police department is looking to hire a new police officer to start in 1993. It is hard to find the right person for the job but we received many good applications and are in the process of selecting a new officer and by the time you read this he/she should be working.

The administrative burdens of running a department take up a lot of our allotted time. The new officer will put the cruiser back on the road for more hours per week.

Please continue to support your department by keeping an eye out for suspicious cars and persons. This is a great help to us.

The police department is pleased to announce that we are now offering the D.A.R.E. program to the fifth graders of the Salisbury Elementary School. I am very glad that Officer Pepler is able to find time away from his regular job to teach this very valuable program to our youth.

Gary R. Davis  
CHIEF OF POLICE  
Salisbury Police Department  
PO Box 152  
Salisbury, NH 03268

**BUILDING INSPECTOR**

Twelve building permits were issued during 1992, in categories as follows:

Dwellings	1
Replacement dwellings	2
Living space additions/renovations	2
Garages	3
Barns	1
Misc. accessory buildings	1
Porches/Decks	2

Please check to see that your smoke detectors are in working order!

Permit activity is down from 35 in 1991, with an average of 53 during 1990, 1989 and 1988, and over 60 per year in 1987 and 1986.

**Daisy Dunham**  
**BUILDING INSPECTOR**

**ZONING BOARD OF ADJUSTMENT**

The number of cases heard by the Zoning Board of Adjustment continued to decline in 1992. This is presumably tied to the slow down in the construction industry statewide. State sponsored workshops were attended by some members, increasing the knowledge base of the volunteers; some members moved on and new members were added, helping to continue the fresh input and new energy that makes volunteer groups work so well in Salisbury. I wish to thank each person who served on the ZBA for a job well done in 1992, and encourage anyone interested in ZBA activities to attend our regular meetings, held on the third Thursday of each month at the Town Hall at 7 PM.

Respectfully submitted,

**John S. Bentley, Chairman**  
**ZONING BOARD OF ADJUSTMENT**

### VISITING NURSE ASSOCIATION

In the past four years we have experienced many changes at the VNA of Franklin, this is a reflection of the tremendous change occurring in home health care throughout the country. Regulations are changing constantly and keeping abreast of the state-of-the-art medical technology is demanding. Along with these dramatic changes in the home health industry, this Agency has experienced 82% growth.

During this time of change we have expanded our facility adding more than 3,000 square feet of office space to accommodate the increasing number of (60) employees. This new space has significantly improved our work environment.

Through progressive anticipatory planning by the Board of Directors and management team, we have been able to be a LEADER in the field of home care. We are continually monitoring and evaluating every aspect of our operation in order to become more responsive to the communities we serve, to our patients and to our employees.

With our EYE TO THE FUTURE we begin a comprehensive strategic planning process, setting our course for the next decade. We will remain the home health care provider of choice and will continue to incorporate flexibility and efficiency in all service areas as we prepare for health care in the year 2000.

In 1992 over 655 services were delivered to the residents of Salisbury and 29,552 to our entire catchment area. Our Hospice and Child Health Programs are requested by many families in Salisbury.

Skilled Nursing Visits	145
Home Health Aide	276
Physical Therapy	22
Homemaker Visits	130 (459 units)
Supportive Services	38
Hospice Visits	10
Office Visits	5
Child Health Service	2
Community Health	15
Medical Social Worker	7
TOTAL:	655

We appreciate the support from Kathleen DeGrassie and Elaine Kinne from your community who actively serve on our Board of Directors.

We can be reached at 934-3454, 24 hours per day.  
Office hours 8 AM to 4 PM, Monday - Friday.

## RECREATION COMMITTEE

The Recreation Committee, with mostly new members, quickly moved into a new year. A big thanks to Karen Hooper for the smooth transition and continued support to finish the baseball program already in progress when we took over. Karen has dedicated many years to the Recreation Department of Salisbury and we would like to recognize her commitment to our community.

Baseball interest continues to grow with instructional, farm, minor and major teams. Thanks to Steve Wiley of the Crossroads Store for sponsoring the major team. The girls were either in instructional softball or playing on softball teams in the Boscawen/Penacook area.

Soccer season began early Fall with two teams this year. We had a 3rd/4th grade and 5th/6th grade team as part of the soccer league. We also had an instructional level K-2nd grade group started and coached by parents of Salisbury.

Basketball is on the way with a very energetic 3rd & 4th grade team and 5th/6th grade students playing for the Boscawen/Penacook area.

All of these team sports require a lot of parental support in the form of coaches, coordinators and parents to get them to the practices, cheer for them at their games, and basically turn their lives upside down for them. The Recreation Committee would like to thank every one of you for your support. We feel the kids learn about team playing, sportsmanship and have a lot of fun together.

Our big project this year was to put in the soccer field at Salisbury Elementary School. Through the help of Bob Gosling the designs were drawn up. At that point the long complex process began. We all learned from this process and are pleased the field was completed, with the spreading of the top soil and seeding to be done in the spring. After traveling to many fields this fall, our soccer teams will be happy to host some games next season.

The Recreation Committee would like to serve the whole community and ask for your help to direct us with your needs. We will have a survey at Town Meeting, sent home through the school, and available at Crossroads Store and the lobby of the Post Office. We hope to be able to look into these suggestions and weigh the interests, to continue to work for the community.

We would also like to reactivate the Booster Club as a form of raising funds to help support expenses for continued programs and new programs. If you have an interest in being part of this Booster Club please contact me at 648-2592.

Lisa Scrofani-Uhrin, Chairperson  
SALISBURY RECREATION COMMITTEE

#### BARTLETT SUBORDINATE GRANGE #104

Bartlett Subordinate Grange has been meeting since November 22, 1984. Our membership is currently at 58 members with about 15 attending regular meetings.

Our activities include a yearly bowling tournament, competing against other granges. We also take part in the Old Home Day parade and operate a snack bar at the Old Home Day events. Christmas gifts are taken to the New Hampshire Veterans Home in Tilton each year also.

Our meetings are held on the first and third Thursday of each month at 7:30 PM, upstairs at Academy Hall. We would enjoy seeing you at a meeting.

Harold Patten  
GRANGE MASTER

## SALISBURY OLD HOME DAY

Old Home Day was a very satisfying day for all involved. The weather was cool and pleasant, and both the workers in the many projects and those just observing had a busy and enjoyable day.

The parade was larger than usual this year with several more floats. The Mad Bavarian Brass Band provided the music, the Girl Scouts acted as a Honor Guard, the Selectmen (all women) walked the distance, Smokey the Bear waved to the crowd, an enthusiastic group of youngsters paraded in costume, and the Andover Unicyclists amazed the crowd with their skills. Our thanks to Fred Shaw for rounding up an interesting group of antique cars. Politicians, the Salisbury Rescue Squad, and a noisy group of fire trucks brought up the rest of the parade.

Irene Plourde was the well-deserved recipient of the Citizen of the Year Award, selected by the Selectmen after being nominated for the award by many townspeople.

Youngsters and adults alike were entertained at noon by the magic of Brad Sherman. The Country Bridge String Band performed in concert for the second year and received quite an ovation at the end of their concert.

The cooperation between the Town, the Historical Society, and the Grange in sponsoring activities results in a real coming together of the community. Old Home Day creates a high spot in the Summer season.

I want to thank all those who helped make it a success.

Paul S. Shaw, Chairman  
OLD HOME DAY COMMITTEE

## SALISBURY HISTORICAL SOCIETY

The Salisbury Historical Society is a group of interested persons who first organized almost thirty years ago. Anyone interested in our Town's History is welcome to join. Our meetings are free and open to the public, whether you are a member or not.

Each year the new fourth graders of the Salisbury Elementary School become members for that year at no charge to them. We have a special meeting for them in the Spring which we try to gear to their interests.

We also offer a \$1,000 college scholarship to a graduating high school student resident of Salisbury, to help further his/her education.

Last year the Historical Society requested the return of the Salisbury Weights and Measures from the New Hampshire Historical Society in Concord. This was accomplished with the assistance of the Selectmen, as the Weights and Measures are the legal property of the Town of Salisbury. The Selectmen requested that the Weights and Measures be returned to Salisbury for display at the Salisbury Historical Society Museum, perhaps you were lucky enough to see them on display at Old Home Day. At this year's Town Meeting there is a Warrant Article on the Town Warrant for the Town to vote on whether to allow the Historical Society to purchase the Weights and Measures from the Town for \$1.00, with "title to said articles to revert to the Town if and when the Society ceases to function as such." Please support this effort to place these articles on display in our Museum.

We meet on the second Wednesday in April, July, September & November. Our Museum is open on Saturdays during the summer months, 1 to 4 PM. Plan to come to one of our meetings and to visit the Museum, we welcome you!!

**SALISBURY PLANNING BOARD**

Regular monthly meetings:

January: Discussed Chamberlin subdivision.

February: Informal discussions of Cacel subdivision and Chamberlin subdivision; informal discussion of proposed Fifield sawmill as relates to current zoning laws.

March: Discussion of lot sizing by soil types; informal discussions of Cacel subdivision.

April: Zoning and Subdivision Ordinance review; informal discussion of motorbike racetrack; informal discussions of Chamberlin subdivision and McKenzie subdivision. Cacel subdivision application accepted for review.

May: Public Hearings on Cacel and Chamberlin subdivisions. Board voted to require Cacel fund informal studies.

June: Public Hearing on McKenzie subdivision; continued hearings on Cacel and Chamberlin. Board voted to accept McKenzie subdivision for review, and to require subdivider to bear a portion of the studies of Mill Road and Peter's Bridge. Board discussed CNHRPC's review of Cacel subdivision request. Capital Improvement Program discussed.

July: Public Hearings continued on Cacel, Chamberlin and McKenzie subdivisions. Cacel requested 90 day extension on subdivision review. Chamberlin requested 120 day extension on subdivision review. McKenzie subdivision discussed; Board voted on McKenzie fair share of study and road improvement costs.

August: Board discussed Post Office situation and voted to request that the owner complete the improvements previously agreed to in the Site Plan Review. Public Hearings and discussions continued on Cacel, Chamberlin and McKenzie subdivisions. Informal discussion with Gagne regarding motorcycle racetrack and campground; Board recommended they talk to Zoning Board of Adjustment.

September: Public Hearings continued on Cacel, Chamberlin and McKenzie subdivisions. McKenzie subdivision approved subject to acceptance of boundary markers, acknowledgement and statement regarding limited access, and provisions for allocations of fair share of study and road improvement costs. Amendments to Zoning Ordinance discussed.

October: Public Hearings continued on Cacel and Chamberlin subdivisions. Amendments to Zoning Ordinance discussed.

November: Public Hearings continued on Cacel and Chamberlin subdivisions. Cacel and Chamberlin requested extensions on their respective subdivision reviews. Board discussed with CNHRPC their review of Cacel subdivision plat. Board met with Dan Crean, Town Counsel, to discuss Cacel subdivision.

December: Public Hearings continued on Cacel and Chamberlin subdivisions. Board met with Dan Crean, Town Counsel to discuss Cacel subdivision. Board voted to send new notices for February 1993 Cacel hearing. Board scheduled Zoning and Subdivision review ordinances.

**OTHER MEETINGS:** In addition to the regular meetings on the first Monday the Board also met frequently to discuss and review the Zoning and Subdivision Ordinances. Bill Lovering chaired the Capital Improvements Program sub-committee which had many meetings, and is discussed in another report.

**WORK IN PROGRESS:** CACEL: 31 lot subdivision by Cacel Enterprises on Mill Road south of Peter's Bridge. This subdivision (or other developments in this area) would require major improvements to the roads on both sides of the bridge, and major improvements to the bridge to bring it above high water. CHAMBERLIN: on the "Mill Hill" portion of West Salisbury Road. Four lots approved in 1991; one additional lot and a Town road currently being discussed. Both subdivisions would involve new roads.

**CAPITAL IMPROVEMENTS PLAN:** This is a list of major improvements or investments planned by each of the various departments of Town for the next ten years and is needed to complete the Master Plan. In addition to helping the Town in long range budget planning the CIP is a necessary tool for negotiating Impact Fees with developers. Impact Fees, allowed by the Legislature last year, enable towns to require developers to contribute to the cost of off-site improvements such as adding to a school.

**FUTURE PLANS:** In looking at the development that has occurred and is planned in Town, at the Master Plan, and the wishes of the population of Salisbury, the Board is working to find ways to "maintain rural character" while not resorting to exclusive large lot zoning. One method under consideration which would minimize the visual impact of development is a variation of "cluster" development and soil based lot sizing where the Board would encourage developers to leave existing road frontage undisturbed with a buffer between the existing road network and new homes. In return the Board would allow reduced frontage on the new roads and/or reduced lot sizes based on scientific soil analysis methods (Nitrogen loading) recently developed.

In keeping with the revised Master Plan, the Board has proposed several changes to the Zoning Ordinance with the goal of correcting unworkable situations and encouraging the type of residential and commercial development that would benefit the Town.

I want to thank the members and alternates for their time and effort in the past year. We also appreciate public input at our hearings, and encourage more people to come and provide your support, disagreement, or complaints; it is impossible to plan the future of Salisbury in a vacuum!

**CURRENT MEMBERS:** Bill MacDuffie, Bill Lovering, Gerry Burgess, Bob Irving, Mary Heath (Ex Officio), Alternates Tom McDonough, John DeGrassie, and Dave Rapalyea. Recording Secretary Barbara Hochrein (who was replaced by Heather Blake in January 1993).

Respectfully submitted,

Bob Irving, Chairman  
SALISBURY PLANNING BOARD

**TOWN OF SALISBURY ZONING ORDINANCE****ARTICLE I            PREAMBLE, PURPOSE, INTENT**

- A. The Town of Salisbury, New Hampshire has determined that a Zoning Ordinance is an appropriate Land Use planning and regulatory mechanism to promote the health, safety, and welfare of the Town. The purposes of this Ordinance are to: retain, protect and enhance the beauty and rural atmosphere of the Town; protect property values; conserve natural resources; facilitate appropriate uses of land for the community in general and to assure that land which is developed is appropriate for the development; implement the Salisbury Master Plan and any amendments thereto; and generally to achieve and further the purposes of zoning enumerated in RSA 674:16 & 17.
- B. This Ordinance is adopted pursuant to the zoning enabling laws of the State of New Hampshire, RSA Title LXIV, Planning and Zoning.
- C. The intent of this Ordinance is to: identify and enumerate the uses of land and property permitted in Salisbury as a matter of right or as special exceptions; specify the conditions under which such uses are permitted and the regulations applicable thereto; and establish the minimum requirements necessary for the development and use of property.

**ARTICLE II            INTERPRETATION AND  
APPLICABILITY**

- A. The provisions of this Ordinance shall be the minimum regulation applicable to property in Salisbury. If any provision of this Ordinance conflicts with any other provision hereof, or with any Ordinance or

regulation adopted by the Town, or with any applicable State or Federal law or regulation, the MOST restrictive provision or that which imposes the highest standard shall take precedence.

B. This Ordinance shall apply to all land, uses, structures, buildings, and lots within the Town.

1. Any existing use or structure legally in existence and in active use at the time of adoption of this Ordinance or an amendment to it, which is rendered non-conforming by the Ordinance or amendment, may continue to exist subject to Article VII.

2. A pre-existing, non-conforming lot as defined in this Ordinance may continue to exist as a separate lot, but use or development thereof shall be subject to Article VII.

C. Unless otherwise stated, or unless otherwise required by the context, any reference to a statute, law, regulation or code in this Ordinance shall be deemed to include any future amendments made to such statute, law, regulation or code.

### ARTICLE III      DEFINITIONS

In this Ordinance, the following terms shall have the following meanings:

**ACCESSORY BUILDING:** A detached, subordinate building located on the same lot as the major building, the use of which is incidental and subordinate to the main building or use of land.

**ACCESSORY USE:** A land use located on the same lot which is incidental and subordinate to the main building or use of land.

**BUILDABLE LOT:** A lot of record which meets

the frontage and acreage requirements and is capable of handling the necessary sanitation facilities for the proposed construction; or any pre-existing non-conforming lot of record for which a special exception pursuant to Article VII has been granted by the Board of Adjustment.

**BUILDING:** Any structure having a roof and intended for the shelter, housing or enclosure of persons, animals, or personal property.

**COMMERCIAL PURPOSES:** Any use of land or buildings for the primary purpose of manufacturing, repairing, or selling at retail or wholesale a product, goods, or service.  
(Added 3/93)

**DWELLING:** Any building, including manufactured housing and pre-site built housing, designed for use as the place of residence for one or more families. (Amended March 11, 1986)

1. **SINGLE FAMILY DWELLING:** A building designed for or occupied by one family exclusively.
2. **TWO FAMILY DWELLING:** A building designed for or occupied exclusively by two families living independently of one another.
3. **MULTI-FAMILY DWELLING:** A building designed for or occupied exclusively by more than two families, each family unit containing independent cooking and sleeping facilities.

**FRONTAGE:** The width of a lot measured along its common boundary with the road or highway right-of-way.

**HOME OCCUPATION:** Any use conducted entirely within a dwelling or an accessory building which is clearly incidental and secondary to the use of the dwelling for dwelling purposes and does not change the character thereof, and in connection with which there is no outside display or storage, nor emission of dust, noise, fumes, vibration, or smoke beyond the lot line.

**HOME PRODUCTS OR PRODUCE:** Anything of an agricultural nature grown or produced on the property of the resident; also such articles as are manufactured or altered by members of the household.

**HOTEL OR INN:** Any building or portion thereof where lodging is offered to transient guests for compensation and in which there are more than five sleeping rooms with no cooking facilities in an individual room or apartment.

**LOT OF RECORD:** A lot or parcel or tract described by metes and bounds, the description of which has been so recorded. (Amended March 10, 1987)

**MANUFACTURED HOUSING:** As defined by RSA 674:31, is: "Any structure, transportable in one or more sections, which in the traveling mode is 8 body feet or more in width and 40 body feet or more in length, or when erected on site is 320 square feet or more, and which is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation, when connected to required utilities which include plumbing, heating, and electrical heating systems contained therein."

Manufactured housing as defined in this section does not include pre-site built housing. (as defined in RSA 674:31-a.)  
(Amended March 11, 1986)

**NON-CONFORMING USE, STRUCTURE OR LOT:** Any legal pre-existing use, structure, or lot which does not conform to the regulations of the district in which it is located, or to the general requirements of this Ordinance.

**PERMANENT SAWMILL:** Used commercially for timber harvested on and off-site and other related production 12 or more months.  
(Added 03/93)

**PORATABLE SAWMILL/CHIPPING:** Machinery which can be easily transportable to locations for temporary use for on-site timber harvesting of less than 12 months. (Added 03/93)

PRE-SITE BUILT HOUSING: As defined by RSA 674:31-a, is: "Any structure designed primarily for residential occupancy which is wholly or in substantial part made, fabricated or assembled in off-site manufacturing facilities in conformance with the United States Department of Housing and Urban Development minimum property standards and local building codes, for installation or assembly and installation, on the building site." Pre-site built housing shall not include manufactured housing. As defined in RSA 674:31 (Amended March 11, 1986)

RIGHT-OF-WAY: Means and includes all range roads, Town, State and Federal highways, and the land on either side of same as covered by law.

SIGN: Any device for visual communication that is displayed for the purpose of bringing the subject thereof to the attention of the public.

SPECIAL EXCEPTION: A use of a building or lot which may be permitted under this Ordinance only upon application to the Board of Adjustment and subject to the approval of that Board, and only in cases where the words "special exception" appear in this Ordinance.

STRUCTURE: Anything constructed or erected, the use of which requires location on the ground or attachment to something having location on the ground.

SUBDIVISION: The division of a lot, trust, or parcel of land into two or more lots, plats, sites, or other division of land for the purpose, whether immediate or future, for sale, lease, rent, condominium conveyance, or building development. It includes resubdivision and, when appropriate to the context, relates to the process of subdivision or to the land or territory subdivided. The division of a parcel of land held in common and subsequently divided into parts among the several owners shall be deemed a subdivision.

TOURIST COURT, CABINS, MOTEL: Any group of two or more detached or semi-detached buildings containing guest rooms or apartments provided in connection therewith automobile space, which group is designed or used primarily for the accommodation of automobile travelers, including groups designated as tourist courts, cabins and motel developments.

VARIANCE: Such departure from the terms of this Ordinance as the Board of Adjustment, upon appeal in specific cases, is empowered to authorize under applicable state statutes.

#### ARTICLE IV GENERAL PROVISIONS

- A. No building may be erected, altered, or used and no property may be used or occupied except in accordance with the provisions of this Ordinance.
- B. Development and construction of any kind are subject to any and all regulations and Ordinances as may be in effect in the Town from time to time, including but not limited to:
  - 1. Site Plan Review Regulations, regulating non-residential development and multi-family dwellings.
  - 2. Building Regulations.
  - 3. Building or occupancy permit requirements.
  - 4. Health and sanitation regulations.
  - 5. Subdivision Regulations.
  - 6. Mobile Home Park By-laws
  - 7. Regulations regarding driveways and other accesses to Town roads.

- C. No dwelling or structure shall exceed a height of 35 feet above the elevation of the finished grade adjacent to, and in the immediate vicinity of , the building or structure. Church spires, silos, belfries, television reception and amateur radio antennas, and chimneys are excluded.
- D. Adequate off-street parking shall be provided to accommodate intended use.
- E. All sanitary systems shall be constructed and maintained in accordance with standards set and enforced by the New Hampshire State Department of Health, the New Hampshire Water Supply and Pollution Control Commission, and any local regulations or Ordinances that may be adopted by the Town.
- F. Manufactured housing and pre-site built housing located on buildable lots shall comply with space requirements and other reasonable controls applicable to conventional single family housing.  
(Amended March 11, 1986)
- G. No property owner shall permit ruins, open cellar holes, or excavated areas caused by catastrophe or discontinuance of construction to remain in a hazardous or unsightly condition for more than one year from the date of such occurrence or the date of settlement of resulting court litigation. Where there is clear and present danger, the Board of Selectmen may order more timely action.
- H. The excavation of clay, sand, gravel, or loam, or any other form of earth is permitted for private on-site uses in conjunction with the construction of buildings or facilities or in landscaping. Any Town restrictions on disposal of top soil, as in the Site Plan Review Regulations, shall prevail in all instances. all commercial excavations shall be carried out under regulations adopted by the local regulatory board, pursuant to authority vested in that board by Town Meeting in accordance with the provisions of RSA 155-E.

- I. The removal of timber may take place in any district in the Town, provided required permits are obtained from the Selectmen and/or appropriate state agencies.
- J. Signs shall be permitted only as designated in Article VIII. Official Town, State, or Federal signs shall be exempt from these regulations.
- K. No solid waste disposal facility (landfill or other type), unless dictated by State law, shall be operated within the bounds of the Town unless it is to serve as the Town's facility and is operated by the Town on land owned by it or leased for that purpose or is operated by a private party under contract with the Town. Any allowed facility shall be for the use of Town residents, property owners, and businesses only unless Town Meeting action provided otherwise.
- L. No toxic wastes or other form of hazardous wastes, so-called and so-defined by State and Federal law or agencies, shall be stored in or disposed of in any solid waste disposal area or in any part of the Town. A business or industry in Town legitimately using or creating toxic or other hazardous materials may store wastes from such materials or processes for a limited period and under strict controls, as shall be set forth by the Selectmen. In granting permits for storage, the Board shall adhere to any and all applicable State and Federal regulations and statutes, and may adopt appropriate local regulations.
- M. Any junk yard or place for the storage of discarded machinery, vehicles, or other scrap materials shall be maintained in accordance with the standards set and enforced by RSA 236: 111-129.

ARTICLE V LOT SIZE AND LOCATION OF BUILDINGS

A. The minimum size of a buildable lot shall be two acres or shall be determined by the type of soil and other physical characteristics of the land, when and if standards and criteria for such a determination are set forth in the Master Plan and in appropriate local land use regulations. (Amended March 11, 1986)

B. A buildable lot shall have a minimum frontage of 200 feet or a dimension determined by the physical characteristics of the land, when and if standards and criteria are set forth in the Master Plan and in appropriate local land use regulations. Frontage shall be on a Class I through V highway or on an established road in a subdivision approved by the Planning Board. Lots on Class VI roads may be buildable subject to the provisions of RSA 674: 41, I(c). (Amended March 11, 1986)

1. The Planning Board may, according to its adopted subdivision regulations, allow a subdivider to reduce the required minimum frontage to encourage open space development as set forth by the Master Plan.  
(Added 3/93)

C. Residential and Commercial Lots

1. Residential - Only one principal residential structure shall be located on a buildable lot.  
(Amended 3/93)
2. Commercial - One residential structure and necessary commercial buildings. (Added 3/93)

D. A pre-existing non-conforming lot of record may be considered a buildable lot under this Article subject to the provisions of Article VII.

E. All structures, wells, and septic systems, measured from the edge of the stone bed, shall be set back at least 75' from the centerline of Town, subdivision, or private roads and at least 100' from the centerline of State or Federal highways. The restrictions of this section shall apply to septic system designs submitted for approval after March 11, 1987. (Amended 3/10/87)

F. Residential and agricultural structures and wells shall be set back at least 35' from side or rear property lines. Residential septic systems, measured from the edge of the stone bed, shall be set back at least 45' from side or rear property lines. Commercial structures, septic systems, and wells shall be set back at least 50' from side or rear property lines. The restrictions of this section shall apply to septic system designs submitted for approval after March 11, 1987. (Amended 3/10/87)

## ARTICLE VI DISTRICTS AND PERMITTED USES

For the purposes of this Ordinance, the Town of Salisbury is divided into the following districts, as shown on the official Zoning Map to be filed with the Town Clerk upon the adoption of this Ordinance.

### A. Residential Districts

1. The areas so indicated on the official Zoning Map to a depth of 300 feet from the center line of the State or Town roads on which they abut, as follows:

U.S. 4 (OLD TURNPIKE ROAD): North from Whittemore road to a point 1000 feet north of the junction with College Road, both sides.

ROUTE 127: From the Salisbury/Webster Town line to the junction of the Mutton/U.S. 4 intersection, both sides; On North side from the intersection of 127 and Old Coach Road. On the South side from a point 300' East of the Junction of Route 127 and Old Coach Road; and from that point to the Salisbury/Franklin line, both sides, except for an area on the southeast side included in the State Experimental Forest.

RABBITT ROAD: From the Salisbury/Boscawen Town line to U.S. 4 both sides.

MUTTON ROAD: From the Salisbury/Boscawen Town line to its junction with Route 127 and U.S. 4, both sides.

WARNER ROAD: From Route 127 westward to the edge of the Blackwater Flood Control Basin, both sides.

WHITTEMORE ROAD: Both sides.

CENTER ROAD: East from U.S. 4 to a point about 1800 feet east of the junction with Whittemore Road, both sides.

HENSMITH ROAD: Both sides.

OAK HILL ROAD: From U.S. 4 to a point opposite the northwest corner of Oak Hill Cemetery, both sides.

LOVERIN HILL ROAD: Both sides.

WEST SALISBURY ROAD: Both sides.

DUNLAP ROAD: Both sides.

BAY ROAD: From the Salisbury/Andover Town line to West Salisbury Road, both sides.

SANBORN'S CLEARING: Subdivision on both sides of Raccoon Hill Road, all lots.

2. Permitted Uses:

- a. Dwellings. (Amended March 11, 1986)
- b. Farms, excluding fur ranching and the raising of more than ten swine.
- c. Roadside stands for the sale of farm products grown on site.
- d. Stables for private use only.
- e. Plant nurseries and greenhouses.
- f. Churches.
- g. Recreational areas, including day camps without overnight accommodations, but excluding facilities for mechanized vehicles.
- h. Home occupations and professional offices accessory to residences.
- i. Accessory uses and buildings.

3. Special Exceptions, in accordance with Article VII.

- a. Retail shops for crafts or antiques in dwellings or accessory buildings. (Amended March 11, 1986)
- b. Other reasonable uses. (Added 3/93)

B. RETAIL VILLAGE DISTRICT (Amended 3/93)

1. The areas so indicated on the official Zoning Map to a depth of 300 feet from the center line of the State or Town roads on which they abut, as follows:

U.S. 4 (Old Turnpike Road): From the Rabbit Road to the Junction with Route 127, both sides continuing to the junction of Whittemore Road both sides.

OLD COACH ROAD: From U.S. 4 to its junction with Route 127, both sides.

Route 127; From U.S. 4 Eastward to the junction with Old Coach Road, both sides.

RABBITT ROAD: From U.S. 4 to Old Coach Road, both sides.

2. Permitted Uses.

- a. Any use permitted in the Residential Districts under the same provisions as apply to uses in said districts.
- b. Lodging houses, hotels, inns, motels, tourist courts, cabins, including such retail businesses within these permitted buildings as are conducted for the convenience of the residents or guests.
- c. Shops, restaurants and other retail establishments.
- d. Garages, parking lots and filling stations.
- e. Business Offices.

3. Special Exceptions, in accordance with Article VII.

C. Agricultural Districts

1. All areas of the Town not included in a Residential District or the Village Retail as described above, or as may be added to or subtracted from those districts at a later date.

2. Permitted Uses

- a. Any use permitted in the Residential Districts, under the same provisions as apply to uses in said areas.
- b. General farming, including horticultural enterprises or uses, and the raising of animals for other purposes.

3. Special Exceptions, in accordance with Article VII.

**ARTICLE VII NON-CONFORMING USES, STRUCTURES  
AND LOTS, SPECIAL EXCEPTIONS**

**A. Non-Conforming Use**

1. Except as provided in this Article, a nonconforming use, structure or lot may continue so long as the continuation does not present a danger to health, safety, and welfare of persons or property.
2. A non-conformance may not be changed except to conform to the general requirements of the district in which it is located and to the general provisions of this Ordinance, unless a special exception is granted by the Board of Adjustment in accordance with this Article.
3. A non-conformance may not be expanded beyond its pre-existing size and status unless a special exception is granted by the Board of Adjustment in accordance with this Article. A pre-existing residential use or structure in non-conformance solely with respect to the dimensional requirements of this Ordinance may be expanded without a special exception so long as the expansion does not increase the non-conformity. (Amended March 12, 1985)
4. A non-conformance may not be continued if it is abandoned or if it is discontinued for a period of one year or for a total of 12 months in any 24-month period.

5. A non-conforming lot of record which at the time it was created was a legal lot shall be a buildable lot upon the issuance of a special exception therefor by the Board of Adjustment. In determining if a special exception is appropriate, the Board shall consider:
  - a. The demonstrable sanitary capability of the lot.
  - b. Whether other contiguously held lots could be combined to conform to the lot size and frontage requirements or to at least lessen the non-conformity.
  - c. Whether ownership of contiguous lots is actually held by different persons or entities.
  - d. Whether the building can meet reasonable setback requirements in accordance with the criteria listed under Section B.

#### B. Special Exceptions

1. In determining whether to grant a special exception as allowed under this Ordinance, the Board of Adjustment shall consider, and when it grants a special exception, shall make findings on, the following criteria:
  - a. Whether the area proposed for the use is appropriate and capable of supporting the use.
  - b. Whether the proposed use will adversely affect abutters and others in the vicinity by virtue of: effects on property values, creation of noise and waste, duration of the use, proximity to other uses.

- c. The degree of similarity with other existing uses in the district and the immediate vicinity.
- d. Provision of on-site facilities that may be required such as parking and buffering and screening.
- e. Effects on pedestrian and vehicular traffic.
- f. Whether the proposal will constitute a change in the use or in the nature and purpose of the use. If such a finding is made, a special exception may be granted only if the overall nonconformity will be decreased and if the change will benefit the public interest.

2. Required Plan. A plan for the proposed site of a special exception shall be submitted with the application. The plan shall show the location, distances and measurements of all buildings, parking areas, traffic access and circulation drives, open spaces, landscaping, the location of the site within the town and any other pertinent information that the Board may deem necessary to determine if the proposed use meets the requirements of this Ordinance.

3. Prohibited Uses. No business, commercial or industrial venture or use shall be permitted which could cause any undue hazard to health safety or property values or which is offensive to the public because of noise, vibration, excessive traffic, unsanitary conditions, noxious odor, smoke, unsightliness, or similar reason. In order for a special exception to be granted, the proposed use shall not adversely affect:

- a. The capacity of existing or planned community facilities.
- b. The character of the area affected.
- c. Traffic on roads and highways in the immediate vicinity.

(Added 3/93)

#### ARTICLE VIII SIGNS

- A. Directional signs relating to each business operated in the Town of Salisbury shall be allowed in all Districts. No sign shall exceed 6 square feet in area. No more than one sign is permitted in any two-mile length of road, not including those which indicate a change of direction. (Amended 3/93)
- B. Residential & Agricultural Districts
  1. No more than two signs relating to permitted uses or to special exceptions, as listed in Article VI, Sections A-2 and A-3, are allowed on the grounds or attached to a building. (Amended March 11, 1986)
  2. No one sign shall exceed 6 square feet in area.
  3. Signs may be illuminated only by continuous lighting, indirect and white, with light sources placed so that they will not constitute a hazard to street or highway driving by glare, and shall be directed or screened from nearby structures.
- C. Retail Village District
  1. No more than two signs relating to permitted uses, as listed in Article VI, Section B-2 and C-2, including goods or services sold on the premises are allowed.

2. No one sign shall exceed 32 square feet in area nor 20 feet in height including supports.
3. Signs may be illuminated only by continuous, indirect lighting, with light sources placed so that they will not constitute a hazard to street or highway driving by glare, and shall be directed or screened from nearby structures.

#### ARTICLE IX      DRIVEWAYS AND OTHER ACCESES TO TOWN ROADS

It shall be unlawful to construct a driveway or other access to a Town road, or to alter in any way the size or grade of any driveway, entrance, exit, or approach within the limits of the right-of-way of any Town road to the extent that the new construction or alteration fails to conform to the terms and specifications of a written permit to be issued by the Planning Board in accordance with the regulations promulgated by the Planning Board under RSA 236:13.

(Amended March 11, 1986).

#### ARTICLE X      ADMINISTRATION

- A. It shall be the duty of the Board of Selectmen, and the Board is hereby given authority and power, to enforce this Ordinance and to issue permits hereunder.
- B. Under any well-founded information that this Ordinance is being violated, the Board of Selectmen shall take immediate steps to enforce this Ordinance by seeking appropriate legal action.

#### ARTICLE XI      BOARD OF ADJUSTMENT

- A. Within sixty days of the passage of this Ordinance, the Selectmen shall appoint a Board of Adjustment consisting of five members, as provided under RSA 673:3, and three alternates, as provided under RSA 673:6.

B. The Board of Adjustment shall have all powers assigned to it under this Ordinance and by applicable State law.

ARTICLE XII AMENDMENTS

A. This Ordinance may be amended as provided for in RSA 675:3, :4, and :5.

B. Upon petition of 25 or more registered voters to the Board of Selectmen for an amendment to this Ordinance, the procedures set forth in RSA 675:4 shall be followed. Petitions shall be received during the period of time 120 to 90 days prior to the annual Town Meeting.

ARTICLE XIII PENALTY

Every person, persons, firm or corporation violating any of the provisions of the Ordinance shall be subject to penalties as defined and established under RSA 676.

ARTICLE XIV SAVING CLAUSE

The invalidity of any provisions of this Ordinance shall not affect the validity of any other provision.

ARTICLE XV EFFECTIVE DATE

This Ordinance shall take effect immediately upon its passage. (Effective March 13, 1984)

**CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION**

329 Daniel Webster Highway  
Boscawen, New Hampshire 03303  
(603) 796-2129

The Central New Hampshire Regional Planning Commission (CNHRPC) is a voluntary association of 19 towns and the City of Concord in Merrimack and Hillsborough counties. The Town of Salisbury is a member in good standing of the Commission.

The CNHRPC is one of nine RPC's organized under RSA 36:45-53 to prepare coordinated regional plans and to assist communities with local planning activities. Every city and town in New Hampshire is within an organized region.

Our principle charge is to prepare a coordinated plan for the region, while providing planning assistance to member communities.

Our accomplishments over the last year include:

The Commission adopted the Housing Element of the Regional Master Plan in September. The plan identifies housing needs in the region, the role of the CNHRPC in housing, and methods to address housing in towns and cities.

The regional transportation plan is the focus of our current fiscal year. We intend to complete the plan and our first ever Transportation Improvement Program (TIP), the capital improvement plan for transportation in the region.

The plans of the nine regions form the basis for the state transportation plan. The state plan will become increasingly dependent on regional plans for data, public involvement, and transportation alternatives.

If the region and its communities are to maintain and improve its transportation infrastructure, we must approach consensus on our transportation priorities, both in terms of general objectives and in terms of specific projects. The input of every community is therefore critical, so we intend to devote considerable effort to public input on the plan and TIP.

In 1992 the CNHRPC published the Cooperative Purchases and Municipal Services Study in which we identified the range of services provided by our communities, the general purchasing methods used, sources of information on improved purchasing methods, and the level of interest in cooperative purchases and services delivery in each community.

The Commission continues to provide high quality and timely services to member municipalities through circuit riding, master plan assistance, research, and other technical assistance.

With technical assistance from the RPC and in cooperation with interested cities and towns, Merrimack County is preparing its first Overall Economic Development Plan.

Specific activities in Salisbury included: researching available training sessions for planning board members; providing a copy of a report on soils based zoning; providing a description of a study which would allocate road improvement costs according to Supreme Court guidelines; and providing continued assistance in the review of a major subdivision; providing samples of zoning ordinances from other small towns.

Bill Klubben  
EXECUTIVE DIRECTOR

**CAPITAL IMPROVEMENT COMMITTEE**

Our first official meeting was held in June 1992, we agreed that our purpose is to protect the town from surprise tax increases. The method used was to gather a facility and equipment inventory and look at which of these need attention, either major improvement, replacement, or expansion.

The existing Capital Reserve Funds are: North Road Bridge, Town Buildings & Grounds, Emergency Services, Recreation, Highway Equipment and Revaluation.

It appears that town owned land is limited, and we should look at the possibility of increasing it before the price becomes out of reach. To be considered is cemetery space, future town garage, fire/police space. Also, we must make our public buildings handicap accessible. We have invited all department heads to our meetings and met with most of them.

The program must be reviewed yearly. Our plan for 1993 is to monitor and evaluate our road conditions so that safe travel can be continued in the future.

Respectfully submitted,

Bill Lovering	Kathie Downes
Dave Chamberlin	Mary Heath
CAPITAL IMPROVEMENT COMMITTEE	

## SALISBURY RECYCLING COMMITTEE

In 1992, our first full year of recycling, Salisbury residents sorted 20-25 tons of newspaper, cardboard, plastic bottles, glass containers, steel and aluminum cans from their trash. Volunteers helped sort and maintain the quality of recyclables at the transfer station, and Bob Underhill made 11 trips to Warner, where our materials were baled, granulated or crushed and shipped to market. In addition, residents recycled 32.7 tons of appliances and other scrap metal items.

For those of you who may not be familiar with what we collect at our recycling station, here's the list:

- \*aluminum beverage cans
- \*tin foil and other foil products
- \*newspaper-glossies and comics OK, store in paper grocery bag or tie in bundles
- \*corrugated cardboard-flatten boxes; NO PAPERBOARD (shoeboxes, etc.)
- \*steel ("tin") food and beverage cans, empty aerosols, air dried paint cans
- \*plastic soda (carbonated beverage bottles ONLY); separate clear bottles from green bottles
- \*#2 plastic milk "jugs" (any narrow-necked, translucent #2 container)
- \*#2 colored bottles (any narrow-necked white or colored bottles stamped with a #2)
- \*mixed-color glass containers: food and beverage containers only

PLEASE make sure all containers are empty and well-rinsed.

PLEASE remove all jar lids and bottle caps.

PLEASE do not bring plastic containers other than those listed above.

To ease the workload on volunteers, the recycling program will now operate the first and third Saturdays of the month only. Please bring recyclables to the transfer station on the first and third Saturdays only. Do not leave recyclables on Saturdays when the recycling center is not open.

An otherwise successful year of recycling was marred by thefts and vandalism. Three full bins of aluminum cans, all of our 50-gallon large plastic collection cans, the straps that tie our bins to the transfer trailer, a lightweight plastic collection bag and many miscellaneous items were stolen, mostly from padlocked containers. The committee has been reluctant to invest in attractive signs, lightweight mesh storage bins and other program improvements for fear of more thefts.

Special thanks for many hours of unpaid, essentially grubby, work go to Bob Underhill, Ted Sprague, Donna Bourbeau, Robbin Bourbeau, Joanne Pollock, John Pollock and Darrell Bentley. Thanks also to our transfer station manager, Ed Sawyer, for his cheerful, uncomplaining help and dependability. Hats off to our many recycling program volunteers, who came out in the cold, the heat, the rain and the snow. We're always looking for volunteers and new committee members. The time commitment is minimal. If you're interested, call a committee member for more details. Remember, what goes around, comes around!

Respectfully submitted,

Peg Boyles, Chairperson  
Ted Sprague  
Donna Bourbeau

Joanne Pollock  
Sue Scott  
Bob Underhill

**MINUTES OF THE SALISBURY TOWN MEETING  
MARCH 10, 1992**

The meeting was called to order at 1:00 PM with Moderator Edward Bailey presiding. The polls were declared open for official voting. The business Meeting was called to order at 7:30 PM and an invocation was offered by John Stahl. Thanks was given to the Fire Department for a delicious dinner.

A motion was made by David Chamberlin and seconded by David Rapalyea to keep the polls open during the business meeting. Vote was in the affirmative.

**ARTICLE 1. To choose all necessary Town Officers for the ensuing year. (By Official Ballot)**

Results of balloting:

Moderator for 2 years:	Edward D. Bailey	250
Selectman for 3 years:	Kathleen Downes	160
	Yvan D. Cote	95
Treasurer for 1 year:	Norma C. Lovejoy	249
Tax Collector for 1 year:	Gayle B. Landry	248
Town Clerk for 1 year:	Dora L. Rapalyea	236
Supervisor of the Check List for 6 years:	Dorothea Lovejoy	235
Library Trustee for 3 years:	Sandra S. Miller	235
Trustee of Trust Funds for 3 years:	John Phillips	237
Budget Committee for 3 years:	David C. Chamberlin	195
	Charles W. Haight	162
	Kenneth Mailloux	208
	Ray Cote	139
Planning Board for 3 years:	Leonard Brochu, II	195
	Robert Irving	221
Recreation Committee for 1 year:	Raymond Bailey, Jr.	229
	Jerry Beck	221
	Harold Patten	224
	Lisa Scrofani-Uhrin	219
	Dennis Stewart	217

ARTICLE 2. To see if the Town will vote to rescind the provisions of RSA 446:30-a as adopted at the 1991 Town Meeting on the Official Ballot. This RSA makes it "unlawful for any dog to run at large, except when accompanied by the owner or custodian, and when used for hunting, herding, supervised competition & exhibition or training for such." (By Petition) (By Official Ballot)

YES      103

NO      132

And to act upon the following subjects at the Business Meeting at 7:30 PM.

ARTICLE 3. To hear the report of the Officers of the Town, agents, auditors and committees appointed and pass any vote relating thereto. Motion was made by David Rapalyea and seconded by Norma Lovejoy to accept the report as printed.

Vote was in the affirmative.

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of Nine Thousand Five Hundred Dollars (\$9,500) (\$2,500 for a future police cruiser and \$7,000 for a future fire truck) to be added to the Emergency Services Equipment Capital Reserve Fund, established in 1987. Motion was made by David Chamberlin and seconded by Norma Lovejoy to accept the article as read.

Vote was in the affirmative.

ARTICLE 5. To see if the Town will vote to appropriate the sum of One Thousand Dollars (\$1,000) for the general maintenance of Town Cemeteries and to authorize the transfer of One Thousand Dollars (\$1,000) from the Cemetery Trust Funds for that purpose. Motion was made by David Chamberlin and seconded by Norma Lovejoy to accept the article as read.

Vote was in the affirmative.

ARTICLE 6. To see if the Town will vote to appropriate the sum of Fifteen Thousand Dollars (\$15,000) from the Recreational Facilities Capital Reserve Fund, established in 1986, and to authorize the withdrawal of the Fifteen Thousand Dollars (\$15,000) for the construction of a Town Soccer Field at the Salisbury Elementary School, and to authorize the Selectmen to negotiate a use agreement with the School District for the Soccer Field. Motion was made by David Chamberlin and seconded by David Rapalyea to accept the article as read.

G. Bartz asked why \$15,000 was needed? L. Uhrin stated that was the estimate of two years ago, and that was for grading, drainage, loam and seeding.

Sandra S. Miller made a motion to amend the article to read as follows: To see if the Town will vote to appropriate the sum of up to Fifteen Thousand Dollars (\$15,000) from the Recreational Facilities Capital Reserve Fund, established in 1986, and to authorize the withdrawal of up to Fifteen Thousand Dollars (\$15,000) for the construction of a Town Soccer Field at the Maplewood Recreational Area. Amendment was seconded by M. Shaw.

The Board of Selectmen stated that they had looked into other land owned by the Town for the soccer field. It was found that there was no other land suitable or large enough. N. Lovejoy said that we are the only school in the Merrimack Valley School District that does not have a soccer field on the school grounds.

It was also said by the Board of Selectmen that liability and insurance issues would be discussed with the school district at a future date.

The question was called and the Article as amended was defeated.

The vote on Article 6 as originally written was in the affirmative.

**ARTICLE 7.** To see if the Town will vote to change the name of the Town Hall/Parking Lot Capital Reserve Fund, established in 1972, to the Town buildings and Grounds Capital Reserve Fund. Motion was made by N. Lovejoy and seconded by D. Chamberlin to accept the article as read.

The Selectmen explained that in order to use this money at any of the other town buildings the name had to incorporate all the town buildings.

A 2/3 majority was needed to pass this article.

Vote was unanimous in the affirmative.

**ARTICLE 8.** To see if the Town will vote to appropriate the sum of One Thousand Dollars (\$1,000) to be added to the Town Buildings and Grounds Capital Reserve Fund, established in 1972. Motion was made by D. Chamberlin and seconded by D. Rapalyea to accept the article as read.

Dorothea Lovejoy made a motion to amend Article 8 to read as follows: To see if the Town will vote to raise and appropriate the sum of \$1,000 to be added to the Town Hall/Parking Lot Capital Reserve Fund, established in 1972 and amended to read Town Buildings and Grounds Capital Reserve Fund in 1992. Motion was seconded by D. Chamberlin.

Vote on the amendment was in the affirmative.

Vote on the amended Article was in the affirmative.

ARTICLE 9. To see if the Town will vote to establish a North Road Bridge Capital Reserve Fund for the purpose of rebuilding the section of North Road to accommodate two lane traffic, and to raise and appropriate the sum of One Thousand Dollars (\$1,000) to be added to this fund. Motion was made by Norma Lovejoy and seconded by David Rapalyea to accept the article as read.

Vote was in the affirmative.

ARTICLE 10. To see if the Town will vote to change the Class VI status of .08 miles of Quimby Road, from David Connors driveway to the Old Quimby Homestead, to Class V status and vote to raise and appropriate the sum of Twenty Seven Thousand Dollars (\$27,000) to bring that section of the road up to the Town's Class V specifications. (Not recommended by the Budget Committee.) Motion was made by David Rapalyea and seconded by N. Lovejoy to accept the article as read.

At this time Moderator Bailey stated that he had received a request for a secret ballot on this article. This request had the required five signatures of registered Salisbury voters.

Selectman K. Downes attempted to amend the article to change the .08 miles of Quimby Road, to read 0.80 miles of Quimby Road. T. Loop explained that the distance is only 0.55 miles. Selectman Downes then changed her amendment to read as follows: To see if the Town will vote to change the Class VI status of 0.55 miles of Quimby Road, from David Connors driveway to the Old Quimby Homestead, to Class V status and vote to raise and appropriate the sum of Twenty Seven Thousand Dollars (\$27,000) to bring that section of the road up to the Town's Class V specifications. Amended article was seconded by David Rapalyea.

Vote on the amended article was in the affirmative.

T. Loop then made a motion to amend the amended article to read as follows: To see if the Town will vote to change the Class VI status of 0.55 miles of Quimby Road, from David Connors driveway to the Old Quimby Homestead, back to Class V status and vote to raise and to bring that section of the road up to the Town's Class V specifications, funds not to exceed Fourteen Thousand Dollars (\$14,000), to be taken from the Capital Reserve Fund for road maintenance. Seconded by D. Connors.

Selectman Downes then stated that we do not have a Capital Reserve Fund for road maintenance, except for the Blackwater Flood Plain area in town. She further stated that our Road Agent gave an estimate of \$27,000 and private contractor gave an estimate of \$59,000. Selectman Downes also stated that, "This is your town, your taxes and your vote."

The amendment was defeated.

Discussion then continued on the Article as amended to 0.55 miles.

K. Mailloux said that few residents ever use the dead-end road. He also stated that cost of upgrade would only benefit a few. L. Loop explained that they were never notified of the reclassification of the road. Selectman R. Robbins talked at length in favor of the change back to Class V status. Budget Committee Chairman P. Merkes stated that the Budget Committee voted not to recommend this article because it would only benefit a few. It was also brought out, by E. Sawyer, that there are 18 Class VI roads in Salisbury and if this article is passed it will open the door for these roads to be changed to Class V status.

YES      24                  NO      93

Article was defeated.

**ARTICLE 11.** To see if the Town will vote to raise and appropriate the sum of Twenty Five Hundred Dollars (\$2,500) to be added to the Reassessment of the Town Capital Reserve Fund, established in 1976. Motion was made by D. Chamberlin and seconded by N. Lovejoy to accept the article as read.

Vote was in the affirmative.

**ARTICLE 12.** To see if the Town will vote to require the Town Clerk's Office to be open a minimum of eight (8) hours per week. Motion was made by D. Lovejoy and seconded by D. Rapalyea to accept the article as read.

Town Clerk D. Rapalyea asked the Salisbury voters to defeat this article in favor of her proposal, which is to stay open the day before or day after a holiday, if the holiday were to fall on a day the Town Clerk's Office is usually open. It was stated that the hours the office were closed are not always posted. Town Clerk D. Rapalyea assured the people that she, in the past, had posted when she knew the office would be closed.

C. Bristol stated that we live in a small town and the Town Clerk's Office cannot be open at our convenience, we must all plan ahead. L. Loop pointed out that if we ask the Town Clerk to work more we would have to pay her more, and she asked that the article be defeated.

Article was defeated.

**ARTICLE 13.** To see if the Town will vote to accept the budget as presented by the Budget Committee and to raise and appropriate such sums as may be necessary to defray Town charges for the ensuing year, or to pass any vote relating thereto. Motion was made by D. Chamberlin and seconded by D. Rapalyea to accept the article as read.

The amount to be raised would be \$387,105.00.

Vote was in the affirmative.

ARTICLE 14. To see if the Town will vote to authorize the Selectmen and Treasurer to borrow money on the notes of the Town in anticipation of taxes, pursuant to RSA 33:7. Motion was made by D. Rapalyea and seconded by D. Lovejoy to accept the article as read.

Vote was in the affirmative.

ARTICLE 15. To see if the Town will vote to authorize the Board of Selectmen to accept gifts of personal property, other than cash, to the Town for any public purposes. This authorization in accordance with RSA 31:95-e and shall remain in effect until rescinded by a vote of the Town Meeting. Motion was made by D. Chamberlin and seconded by D. Lovejoy to accept the article as read.

Vote was in the affirmative.

ARTICLE 16. To see if the Town will vote to authorize the Board of Selectmen to apply for, receive and expend federal and state grants which may become available during the course of the year, in accordance with RSA 31:95-b and also to accept and expend money from any other governmental unit or private source to be used for purposes for which the Town may legally appropriate money. Motion was made by D. Chamberlin and seconded by N. Lovejoy to accept the article as read.

Vote was in the affirmative.

ARTICLE 17. To see if the Town will vote to authorize the Selectmen to transfer tax liens acquired by the Town at a Tax Collector's Sale or to convey title to real estate acquired pursuant to a Tax Collector's Deed by public auction, sealed bid or in such other manner as the Selectmen may determine as justice may require, pursuant to RSA 80:80. Motion was made by N. Lovejoy and seconded by D. Chamberlin to accept the article as read.

Vote was in the affirmative.

ARTICLE 18. To see if the Town will vote to authorize the Selectmen to sell Town property with a value under Twenty-Five Hundred Dollars (\$2500). Motion was made by N. Lovejoy and seconded by D. Chamberlin to accept the article as read.

Vote was in the affirmative.

ARTICLE 19. To transact any other business that may legally come before this meeting.

At this time David Connors presented a resolution to empower the Selectmen to appoint a committee to develop a plan for the orderly transfer of the Watson District (Quimby Road Section) of Salisbury to the Town of Warner. Said transfer to be legally done by an act of the Legislature of the State of New Hampshire, after the approval of both towns.

Seconded by T. Loop.

Vote for the resolution was unanimous in the affirmative.

P. Boyles, Chairman of the Salisbury Recycling Committee had a list of material that is being recycled and asked for volunteers at the Recycling Center one half day every few months.

J. Chamberlin asked if the townspeople would consider having Town Meeting on Saturday instead of on Tuesday? The Moderator asked for a show of hands and the count was 50/50.

G. Ipsen asked for a show of appreciation for Polly Adams' 18 years as a member of the Trustees of the Trust Funds.

E. Miller asked what could be done to stop people from running over his lot at the Town Cemetery. Selectman R. Robbins said he would look into the problem.

Moderator E. Bailey announced that this was Russell Benedict's last year as Supervisor of the Checklist, he has served 45 years. He also congratulated the town on the fine showing of 71% at the New Hampshire Presidential Primary.

The meeting was adjourned at 9:26 PM.

Dora L. Rapalyea  
Dora L. Rapalyea  
TOWN CLERK

**BIRTHS REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DECEMBER 31, 1992**

DATE	PLACE OF BIRTH	NAME OF CHILD	NAME OF FATHER	MOTHER'S MAIDEN NAME
March 6	Concord	Lauren Alyssa Golomb	Kenneth J. Golomb	Kaye E. Brazier
March 6	Concord	Matthew Thomas Nugent	Brent T. Nugent	Jane M. Babineau
April 7	Concord	Joshua Ryan Tucker	Philip A. Tucker	Marjorie L. Thomas
May 3	New London	Michael David Verboncoeur	David B. Verboncoeur	Tammy R. Partridge
May 4	Lebanon	Bryan Adam Jones	Scott L. Jones	Cheryl L. Brown
July 3	Concord	Kate Abigale Fife	John F. Fife, Jr.	Rose M. Parker
July 14	New London	James Wentworth Howe	Edward J. Howe	Jessica M. Boyer
July 19	Laconia	Maliah Lee Vasquez	Napolean Vasquez	Evelyn M. Horne
Aug. 1	Concord	Tyler Jack Bresslin	Dennis A. Bresslin	Jody L. Schultz
Aug. 1	Concord	Samuel Rollins Ferranti	Stephen G. Ferranti	Donna L. Janetos
Aug. 15	Concord	Daniel Paul Landry	Leo P. Landry	Lawri A. Boardman
Sept. 26	New London	Gabriel Donovan Baer	David S. Baer	Janice F. Hodges
Oct. 19	Concord	Jennifer Anne Lake	Eric C. A. Lake	Heidimay E. York
Dec. 25	Concord	Nicholas Ryan Bartz	Roy C. Bartz	Gail L. Desrochers

I hereby certify that the above is correct according to my knowledge and belief.

*Dora Rapalyea*  
Dora Rapalyea  
TOWN CLERK

## MARRIAGES REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DECEMBER 31, 1992

DATE	NAME OF GROOM	RESIDENCES	NAME OF BRIDE	RESIDENCE
Feb. 1	Scott Alan Hoyt	Salisbury	Nicole Ellen Kelley	Penacook
Feb. 8	Scott Wade Lacourse	Salisbury	Roxanne Louise Field	Penacook
May 23	Brendan Carter Newton	Salisbury	Melissa Ann Tucker	Salisbury
June 6	Matthew Samuel Chamberlin	Daleville, AL	Phyllis Denise Chamberlin	Daleville, AL
June 27	Stephen Vincent Frisbee	Palm Desert, CA	Jane Webster Burner	Palm Desert, CA
July 4	Joseph Albert Denoncourt	Salisbury	Virginia Lee Souther	Salisbury
July 11	Douglas Paul Rose	Maryland	Christina Deanne Teel	Salisbury
Aug. 2	Irving Sargent Smart, Jr.	Salisbury	Lynn Christine Knapton	Salisbury
Aug. 8	Michael William Campbell	Salisbury	Lisa May Cornwell	Salisbury
Oct. 10	Steven Dwight Heath, Sr.	Concord	Dena Lynn Heath	Salisbury
Oct. 10	Gerald Dean Schulke	Rothchild, WI	Jennifer Lee Kubiaik	Salisbury
Nov. 7	Edward A. Barton	Salisbury	Stephanie Y. Renfors	Salisbury

I hereby certify that the above is correct according to my knowledge and belief.

Dora Rapalyea  
TOWN CLERK

## DEATHS REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DECEMBER 31, 1992

DATE	PLACE OF DEATH	NAME OF DECEASED	NAME OF FATHER	MOTHER'S MAIDEN NAME
Feb. 26	Concord, NH	Clement Albert Patten	Harold W. Patten	Florence S. Tenney
Mar. 31	Salisbury, NH	Paul R. Martell	Elmer F. Martell, Sr.	Hazel Richardson
May 24	Boscawen, NH	Beulah V. Neal	William H. Herbert	Elizabeth F. Sargent
July 22	New London, NH	Polly Hunt Adams	Elmer M. Hunt	Clara Knorr
Oct. 26	Salisbury, NH	Jeremy Eugene MacArthur	Eugene P. MacArthur	Mollye A. Chamberlin
Dec. 20	Ormand Beach, FL	Hazel Fales Williams	Arthur Pawlowsky	Alice Cummings
Dec. 27	Concord	Gladys Dazet	unknown	unknown

I hereby certify that the above is correct according to my knowledge and belief.

*Dora Rapalje*  
Dora Rapalje  
TOWN CLERK





## **TOWN MEETING SCHEDULE**

March 9, 1993

Polls Open at 1:00 PM - Close after Business Meeting  
Business Meeting at 7:30 PM

## **TOWN OFFICE HOURS**

**Telephone: 648-2473**

### **SELECTMEN'S OFFICE:**

Tues. & Thurs. 9 AM - 12 PM  
Tuesday 6:30 - 8:30 PM  
Meet 2nd & 4th Monday @ 7PM  
Worksessions scheduled and  
posted as necessary.

### **TOWN CLERK:**

(In charge of auto & boat  
registrations, vital  
records, dog licenses)

Tuesday & Wednesday  
9 AM to 11 AM  
6:30 PM to 8:30 PM

### **TAX COLLECTOR:**

(In charge of property  
and yield taxes)

Tuesday  
6:30 PM to 8:30 PM  
Wednesday  
9 AM to 11 AM  
6:30 PM to 8:30 PM

Appointments for the above can be made as necessary.

### **LIBRARY:**

(Closed Thursdays  
during winter)  
24-hour book return

Tuesday - 1 to 5 PM  
Thursday - 9 AM to Noon  
Friday - 6 to 8 PM  
Saturday - 1 o 4 PM

### **BUILDING INSPECTOR:**

Wednesday 6:30 to 8:30 PM

### **PLANNING BOARD:**

Meets 1st Monday ea. month

### **ZONING BOARD:**

Meets 3rd Thurs. ea. month

### **RECYCLING COMMITTEE:**

Meets 3rd Tues. ea. month

### **POLICE DEPARTMENT:**

Emerg. Number: 225-2752

### **FIRE & RESCUE:**

Emerg. Number: 225-3355